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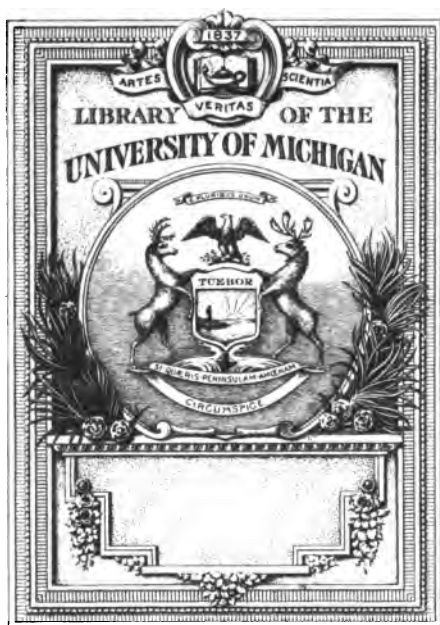
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DIGEST

OF

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DECISIONS OF THE TREASURY DEPARTMENT

AND OF THE

BOARD OF U. S. GENERAL APPRAISERS

UNDER

TARIFF ACTS OF 1883, 1890, 1894, AND 1897,

RENDERED DURING

CALENDAR YEARS 1898, 1899, AND 1900.

L. J. GAGE,
SECRETARY OF THE TREASURY.

WASHINGTON:
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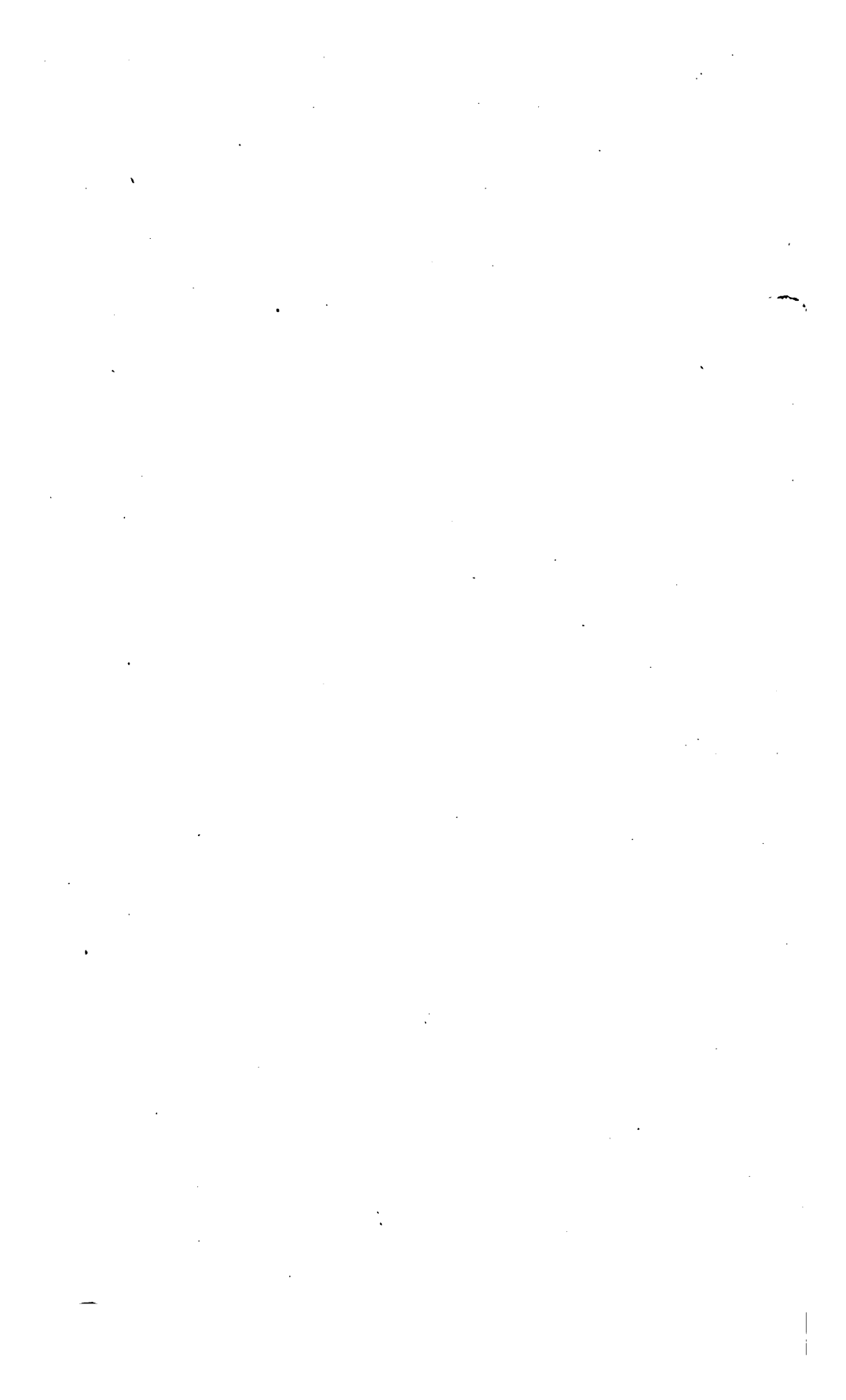
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PREFATORY NOTE.

This Digest is published for convenience of officers of the Customs and others interested. It embraces all published decisions relating to the administration of the customs under the tariff acts of 1883, 1890, 1894, and 1897, rendered by the Treasury Department (Division of Customs) and the Board of United States General Appraisers during the calendar years 1898, 1899, and 1900.



DIGEST OF CUSTOMS DECISIONS RENDERED DURING THE CALENDAR YEARS 1898, 1899, AND 1900.

A.

ABACUS OR FIGURING MACHINES.

Devices known as abacus, or figuring machines, which consist of a framework of wood, with pieces of metal wire arranged horizontally at intervals of about 1 inch from side to side, with wood or metal balls or spheres strung thereon, and which are intended for use in arithmetical operations or as reckoning tables, are not dutiable at 60 per cent ad valorem under the provision of paragraph 408, act of 1897, for beaded articles, but are dutiable, according to the component material of chief value, either as manufactures of wood at 35 per cent under paragraph 208, or at 45 per cent as manufactures of metal under paragraph 93 of said act. (T. D. 21265—G. A. 4457; June 12, 1899.)

ABANDONED GOODS.

Abandoned merchandise: Disposition of, under the provisions of section 23, act of June 10, 1890, and act of May 17, 1898. (T. D. 19381; circular 88, May 24, 1898.)

Abandoned merchandise: Estimated duty paid on damaged goods abandoned to Government may be refunded as an excess of deposit without protest, as protests are applicable only in cases where liquidation is complete. (T. D. 19398; May 27, 1898.)

Abandoned merchandise: Wearing apparel, the duty on which is more than the value of the articles, may be abandoned under section 23, act of June 10, 1890, where the appraised value is 10 per cent of the total value of the importation. (T. D. 19167; March 31, 1898.)

Abandonment not allowed under section 23, act of June 10, 1890, unless portion amounts to 10 per cent or over of the total value or quantity of the invoice, irrespective of the fact that the greater portion of the invoice consists of free goods. One class or item can not be separated from other classes or items in the same invoice, and the calculation of percentage must be based on value or quantity of entire importation. (T. D. 20971; April 8, 1899.)

Abandonment of imported goods under section 23, customs administrative act, is confined to *damaged* goods. (T. D. 22218; May 9, 1900.)

Abandonment of oranges, as to, ruling of December 12, 1899 (T. D. 21831), also applicable to lemons, limes, grape fruit, shaddocks, or pomelos. (T. D. 21891; December 30, 1899.)

Barrels and boxes of oranges may be opened and repacked, and the good separated from the bad for the purposes of abandonment under section 23, act of June 10, 1890, under customs supervision.—The damage ascertained by an examination of a limited portion of the cargo can not be accepted by the Government as the average damage to the whole. (T. D. 21831; December 12, 1899.)

ABANDONMENT. (See Abandoned goods.)

ABSINTHE. (See Gauge of bottles; Liqueurs; Reciprocity with France.)

ABSORBENT PAPER. (See Paper, absorbent.)

ABSORPTION OF SEA WATER. (See Allowances for unusual absorption of sea water.)

ABSTRACTS OF CERTIFIED INVOICES. (See Invoices, etc.)

ABSTRACTS OF DUTIES, EXPENSES, ETC. (See Accounts.)

ACADEMIES, FREE ENTRIES OF ARTICLES FOR. (See Free entry.)

ACCOUNTS.

Abstracts of duties, expenses, and charges accruing in cases of compromise and seizures released on payment of appraised value, must be transmitted by collectors to Department with accounts of fines, penalties, and forfeitures. (T. D. 20665; circular 14, February 2, 1899.)

Instructions for closing accounts under annual appropriations. (T. D. 19407; circular 92, June 1, 1898. T. D. 22220; circular 67, May 10, 1900.)

Separate accounts of receipts of imports from Porto Rico. (See Porto Rico, duties.)

Transmittal of accounts and advances of funds. (T. D. 18856; circular 17, January 24, 1898. T. D. 18925; circular 25, February 3, 1898.)

ACETANILID.

Acetanilid classified as a coal-tar preparation, not medicinal, and not a color nor a dye, and free of duty under paragraph 443, act of 1894. (T. D. 21176—G. A. 4442; May 23, 1899.)

ACIDS. (See Boracic; Carboleum; Cinnamic acid and anthranilic acid; Loretin; Oleic; Phthalic and tetra-chlor-phthalic; Rosolic.)

ACT OF 1897, TIME OF TAKING EFFECT. (See, also, Entry.)

Tariff act of 1897 did not become operative until 6 minutes past 4 o'clock on the afternoon of July 24, 1897.—Decision of the United States circuit court of appeals for the first circuit.—Department's rulings. (T. D. 18201 and 18455) reversed. (T. D. 20627; January 28, 1899.)

Tariff act of 1897 became a law only from the moment of its approval by the President, which was 6 minutes past 4 o'clock p. m. (Washington time) on July 24, 1897; and all goods imported and entered for consumption on said day, but prior to such approval, were dutiable under the law of 1894, not that of 1897.—Following *in re Iselin & Co.* (G. A. 3989), affirmed by the United States circuit court in *United States v. Iselin* (87 Fed. Rep., 194), and by the circuit court of appeals, second circuit; and *in re Stoddard et al.* (G. A. 3993), affirmed by United States circuit court in *United States v. Stoddard* (89 Fed. Rep., 699), and by the circuit court of appeals, first circuit. (T. D. 20700—G. A. 4356; February 7, 1899.)

ADDITIONAL DUTY. (See, also, Countervailing duties; Penal duty; Refund of duty, etc.; Sugar.)

Additional duty under section 5, act of 1897, is to be assessed on the weight of the merchandise at the time of exportation, where a bounty is paid by a foreign government on the weight of merchandise exported to the United States and such merchandise loses in weight from natural causes on the voyage of importation. The invoice weight is *prima facie* evidence of the quantity exported, and may be accepted for the purpose of assessing additional duty in the absence of the evidence showing that it is incorrect. (T. D. 21938—G. A. 4637; January 17, 1900.)

Additional duties accrue and should be assessed, whether forfeiture prevails or not, unless due to manifest clerical error. (T. D. 22218; May 9, 1900.)

Additional duties accruing under section 32, act of 1897, should in all cases be assessed. Officers of customs have no authority to waive such duties. (T. D. 22053; March 5, 1900.)

Additional duties levied under section 32, act of 1897, can not be refunded on any account, and are not subject to benefit of drawback. (T. D. 18966; February 12, 1898.)

Additional duty to be levied on invoice weight of imported merchandise. (T. D. 21938—G. A. 4637; January 17, 1900.)

ADDITIONAL DUTY—Continued.

Additional duty (not fine) of 50 per cent accrues in case of failure of forfeiture proceedings under section 32, act of 1897. (T. D. 22008; February 13, 1900.)

Additional duty is a duty and not a fine or penalty. When it exceeds 50 per cent seizure follows, and if forfeiture fails, 50 per cent additional duty is to be exacted.—Additional duty of 50 per cent must be taken when property seized for undervaluation is bailed under section 938, Revised Statutes. (T. D. 22146; April 11, 1900.)

Conditions precedent to liability to additional duty. (T. D. 21961—G. A. 4649; January 30, 1900.)

Disposition of protests against assessment of additional duty. (T. D. 22263; June 4, 1900.)

Fence posts and paving posts, the former dutiable at 10 per cent ad valorem and the latter at 20 per cent ad valorem, imported unassorted, the importer entering some of the paving posts as fence posts, subject to seizure and payment of additional duty. (T. D. 20306; November 11, 1898.)

Forfeiture under section 32, act of 1897, of imported merchandise does not relieve the importer from payment of increased regular duty and 50 per cent additional duty. (T. D. 22169; April 20, 1900.)

Refunds by certified statement will not be made pending suit for additional duty against claimant. (T. D. 22336; July 10, 1900.)

Russian sugars, suspension of collection of additional duties. (T. D. 22222; May 10, 1900.)

Wire rope. (T. D. 22504—G. A. 4770; September 21, 1900.)

ADDITIONS TO MAKE MARKET VALUE. (See Market value.)

ADEPS LANE ANHYDROUS. (See Wool grease.)

ADHESIVE FELT, BLACK. (See Felt, black adhesive.)

ADULTERATED DRUGS.

Importation of adulterated drugs (*asafetida*) unlawful under section 2, act of August 30, 1890 (U. S. Stat., vol. 26, p. 414), and cases of violation should be reported to United States attorney for forfeiture proceedings and prosecution. Such merchandise not subject to seizure under section 3082, Revised Statutes. (T. D. 21275; June 20, 1899.)

ADVANCES ON INVOICE AND ENTRY. (See Invoice and entry, advances on.)

AGATE.

Agate, pieces of, invoiced as cabinet stones, unmounted, rectangular in shape, and faced and polished, designed for use as mineralogical specimens, are entitled to free entry under paragraph 596, act of 1883, as "agates unmanufactured."—Cups, shoe hooks, handles for penholders, and other completed articles, manufactured from agate or onyx, are dutiable under paragraph 480 of said act, by virtue of their similitude to precious stones.—Agate is one of the precious stones, though sometimes deemed the least precious of them.—The term "precious stones," as used in paragraph 480 of the act of 1883, applies to all stones known as precious, whether in their original condition or advanced beyond it by cutting, polishing, etc., so long as they remain "stones" in the commercial sense of the word (*Erhardt v. Hahn*, 55 Fed. Rep., 273, followed).—The similarity required under section 2499 of the Revised Statutes is only a substantial similarity in any one of the four particulars named therein, and not as to all of them (*Weilbacher v. Merritt*, 37 Fed. Rep., 85, followed).—In determining the question of substantial similarity of any given article to a class of articles specified in a paragraph of the tariff act, it is proper to take into consideration *any or all* of the articles embraced in the specified class (*Erhardt v. Hahn*, 153 U. S., 177, followed). (T. D. 18872—G. A. 4069; January 24, 1898.)

AGATE—Continued.

Agate, pieces of, rectangular in shape, faced and polished, and articles made of agate and onyx, dutiable at rate of 20 per cent ad valorem as nonenumerated manufactured articles under act of 1883.—Appeal from decision of Board of General Appraisers, G. A. 4069. (T. D. 18957; February 12, 1898.)

Agate *specimens* free of duty as agates unmanufactured under paragraph 596, act of 1883.—Agate *manufactures*, such as button hooks, cups, penholder handles, etc., dutiable at 20 per cent ad valorem as unenumerated manufactured articles, under act of 1883. (T. D. 20859; March 16, 1899.)

Manufactures of agate, consisting of bearings for weighing scales, styli, cane heads, handles for penholders, and other articles, are dutiable at 50 per cent ad valorem under the provision in paragraph 115, act of 1897, for "manufactures of agate," and not at 10 per cent ad valorem under the provisions in paragraph 435 of said act for "precious stones advanced in condition and value," etc. (T. D. 19457—G. A. 4174; June 7, 1898.)

AGENTS AND ATTORNEYS. (See Powers of attorney.)

AGENTS TRANSACTING CUSTOM-HOUSE BUSINESS.

Agents of a corporation may be appointed by board of directors thereof for transaction of custom-house business unless organic law provides otherwise.—

Checks for money due by United States, except for drawback, must be drawn to order of principals. (T. D. 19404; May 31, 1898.)

AGRAFFES AS JEWELRY. (See Jewelry.)

AGRICULTURAL SEED. (See Vetches.)

AGUADILLA, P. R.

Support of entry. (T. D. 22305; June 22, 1900.)

ALASKA.

Canadian cattle imported into the district of Alaska in British vessels may be landed at a point below Dyea on entry of vessel at Dyea, and as cattle are in transit no duty attaches. No quarantine or inspection required. (T. D. 18962; February 12, 1898.)

Executive order concerning the introduction of intoxicating liquors into the Territory of. (T. D. 19546; circular 117, June 24, 1898.)

License issued by governor of Alaska for sale of liquors in that Territory does not carry with it right of importation by licensee.—Permit for importation of liquor into the Territory rests solely with collector of customs at Sitka.—Approval by collector of licenses issued by governor. (T. D. 19408; April 27, 1898.)

Regulations governing the entry and transportation of merchandise destined for the Klondike region and northwest territory of British Columbia, via the United States subports of Juneau, Dyea, and Skagway, or other customs port in Alaska. (T. D. 18905; circular 23, February 2, 1898.)

Repeal of law prohibiting sale of liquor in Alaska. (T. D. 20864; March 18, 1899.)

Sale of liquors on steamers in Alaskan waters; opinion of Attorney-General. (T. D. 19725; July 23, 1898.)

Seized liquors to be sold in Alaska. (T. D. 21301; June 23, 1899.)

Shipments to, partly by rail. (T. D. 19782; July 29, 1898.)

Skagway created a subport. (T. D. 20053; circular 170, September 16, 1898.)

Subports designated. (T. D. 19161; circular 56, March 31, 1898.)

Transportation of goods from one place in Canada to another via Alaska. (T. D. 19379; May 24, 1898.)

ALBUMEN. (See, also, Blood albumen; Casein; Gelatin; Tropoⁿ.)

Albumen, liquid, derived from blood, dutiable as blood albumen under paragraph 245, act of 1897. (T. D. 21112—G. A. 4432; May 4, 1899.)

ALBUMEN, POWDERED. (See Yolk of eggs.)

ALBUMS, SOUVENIR. (See Prints, lithographic.)

ALCOHOL. (See, also, Cherries in alcohol; Dentifrice; Drawback; Fruits in spirits; Medicinal leaves in alcohol; Unenumerated manufactured goods.)

Withdrawal of alcohol from bond for scientific purposes, and of distilled spirits for use of United States, free of tax. (T. D. 19664; circular 138, July 14, 1898.)

ALCOHOL, WOOD. (See Wood alcohol.)

ALE AND STOUT, GAUGE OF. (See Gauge of bottles, etc.)

ALGERIA.

Algeria is a colony of, and not a part of, France within the meaning of reciprocal commercial agreement proclaimed by the President May 30, 1899 (30 Stat., 1774); and crude tartar produced there is subject to the rate (1½ cents per pound, paragraph 6) provided in the tariff of 1897, but when produced in and exported from France is, by virtue of said agreement, subject to the rate of only 5 per cent ad valorem. (T. D. 21941—G. A. 4640; January 19, 1900.)

ALIZARIN AND DYES DERIVED FROM ALIZARIN OR FROM ANTHRACIN. (See, also, Dyes or colors.)

Alizarin, whether derived from the madder plant or synthetically from anthracin, is practically identical in its results in dyeing and printing, and also chemically. So-called "artificial alizarin" long since displaced that derived from madder as an article of commerce.—There are many dyes in the market which are derived from other coal-tar products and which are "commercially known" as alizarin dyes, but the only true alizarin is that known in chemistry as dioxyanthraquinone, and the only true alizarin dyes are those derived from that article or from anthracin.—Paragraph 469 of the new tariff act is descriptive, and limited to alizarin, and to *dyes* derived—or, in other words, produced or made—therefrom, or from anthracin. It does not include lakes, pigments, or other so-called "colors," even though derived from alizarin or from anthracin.—The so-called alizarin blacks, browns, yellows, and "alizarin green S P No. 3" and "alizarin green" here in question are *not* derived from alizarin or from anthracin, and are dutiable as assessed at 30 per cent ad valorem under paragraph 15 of the new tariff act. The "alizarin greens C K, and C G extra," and the alizarin blues in question *are* derived from alizarin or from anthracin, and are exempt from duty as claimed. (T. D. 20465—G. A. 4322; December 22, 1898.)

The provisions of paragraph 469, act of 1897, are *descriptive* and not subject to the rule of "commercial designation." They are limited to alizarin and dyes derived therefrom or from anthracin. The words "derived from" are to be interpreted according to their ordinary or commonly accepted meaning, namely, "made or prepared from," "produced from," or "obtained from."—So-called alizarin blacks, alizarin browns, or anthragallol, and coeruleins in question here are *not* derived from alizarin or from anthracin, but are dutiable at 30 per cent ad valorem under paragraph 15, act of 1897. Certain "alizarin green" and "alizarin green S, paste," *are* derived from alizarin, and are exempt from duty under paragraph 469. (T. D. 20728—G. A. 4360; February 16, 1899.)

ALIZARIN DYES OR COLORS. (See Dyes or colors.)

ALIZARIN VIOLET.

Alizarin violet free of duty as an alizarin color or dye, natural or artificial, under paragraph 368, act of 1894. (T. D. 20855; March 15, 1899.)

ALLIGATOR OR AVOCADO PEARS. (See Pears.)

ALLOWANCE FOR LOSS OF DISTILLED SPIRITS. (See Distilled spirits, etc.)

ALLOWANCE FOR DECAYED FRUIT. (See Decayed fruit, etc.)

ALLOWANCES FOR IMPURITIES IN CURRANTS. (See Currants.)

ALLOWANCES FOR UNUSUAL ABSORPTION OF SEA WATER.

Where imported woolen noils (dutiable under paragraph 362, act of 1897) have become saturated with sea water, so as to absorb while *in transitu* an unusual amount of moisture, the weight of which is ascertainable with reasonable certainty, the importer is entitled to have the entry liquidated on the basis of the landed weight of the goods, less the weight of the water.—While compliance with article 851, Customs Regulations, 1892, is recommended as desirable, *held* that, in a hearing before the Board of Classification, the importers' contention in such a case may be established by the ordinary rules of evidence.—Following *United States v. Goodsell*, C. C. A., 91 Fed. Rep., 519, and *in re Goodsell*, G. A. 4408. (T. D. 22078—G. A. 4672; March 9, 1900.)

ALMOND OIL, ARTIFICIAL. (See, also, Nitro-benzol.)

Artificial oil of bitter almonds dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21873; December 23, 1899.)

ALTHEA ROOT.

Althea root cut up in small pieces held to be unmanufactured and free of duty under paragraph 611, act of 1897, as "natural or unmanufactured." (T. D. 20075—G. A. 4272; September 16, 1898.)

Althea root imported in small pieces, with epidermis removed, not free as althea root, natural or unmanufactured, under act of 1897.—Appeal from decision of Board of General Appraisers. (T. D. 20625; January 27, 1899.)

AMBER BEADS. (See Beads, strung or threaded.)

AMERICAN ARTISTS. (See Artists, American.)

AMERICAN BAGS, REIMPORTED. (See Bags.)

AMERICAN CATTLE SLAUGHTERED ABROAD, HIDES OF. (See Hides.)

AMERICAN CITIZENS DYING ABROAD, EFFECTS OF. (See Personal effects.)

AMERICAN ETCHINGS. (See Reimported American goods.)

AMERICAN FISHERIES, HERRING. (See Fish, herring.)

AMERICAN GOODS ADVANCED IN VALUE. (See Reimported American goods.)

AMERICAN GOODS, REIMPORTED. (See Exportation, etc.; Proof of American goods returned; Reimported American goods.)

AMERICAN RACE HORSES. (See Race horses, American.)

AMERICAN STUDBOOK, ETC. (See Animals.)

AMERICAN TAWWORTH SWINE RECORD ASSOCIATION. (See Animals.)

AMERICAN WHISKY. (See Whisky.)

AMETHYSTS. (See Cut amethysts and opals.)

AMMONIA, SULPHATE OF. (See Sulphate of ammonia.)

AMOI TEAS. (See Foochow and Amoy teas; Tea.)

ANALYTICAL BALANCES. (See Instruments.)

ANCHOVIES. (See, also, Paste, anchovy and bloater.)

Anchovies imported in cylindrical tin boxes of whole, half, and quarter sizes are not anchovies imported in the rectangular-shaped boxes mentioned in paragraph 208, act of 1894, and are therefore dutiable at the rate of 40 per cent ad valorem under said paragraph as anchovies "imported in any other form." (T. D. 22029; February 23, 1900.)

ANCHOVY PASTE. (See Paste, anchovy and bloater.)

ANGORA GOAT HAIR, SHAWLS OF, ACT OF 1894. (See, also, Goat hair; Turkish Angora goatskins.)

Shawls composed of worsted spun from the hair of the Angora goat, imported under the act of 1894, not being manufactures of wool within the meaning of paragraph 297 of said act, are therefore not dutiable under the wool provisions of the act of 1890, when imported between August 28, 1894, and January 1, 1895.—G. A. 2834 reversed. (T. D. 20564; January 19, 1899.)

ANHYDRIDE. (See Phthalic and tetra-chlor-phthalic acids.)

ANIMALS.

Animals for breeding purposes (see, also, Fowls; Sheep)—

American Studbook sold to Jockey Club continued as a record for thoroughbred horses when accompanied by certificates from said club. (T. D. 19234; April 15, 1898.)

Animals for breeding can not be entered for immediate transportation in bond. (T. D. 22518; October 2, 1900.)

Animals registered in proper book of record subsequent to importation entitled to free entry under paragraph 473, act of 1797.—T. D. 15596 modified. (T. D. 20743; February 25, 1899.)

Certificates of pedigree issued by societies not embraced in Treasury decision 19920 not acceptable for free entry of animals for breeding purposes, but bond may be given by importer for production of a certificate after due registration in a recognized studbook. (T. D. 20384; December 3, 1898.)

Certificates of record and pedigree of animals subject to stamp tax under act of June 13, 1898. (T. D. 20860; March 16, 1899.)

Certificates of registration issued after importation may be accepted for free entry of animals for breeding purposes, and refund made of duties if deposited under bond in accordance with Treasury decision 19920.—In case of liquidated duties paid under protest, certificates should be sent to Board of General Appraisers. (T. D. 20811; March 8, 1899.)

Free entry denied in absence of pedigree certificate produced within lifetime of bond. (T. D. 18786; January 11, 1898.)

Free entry: In order to entitle an animal to free entry under paragraph 473, act of 1897, the certificate of record and of pedigree must be filed with the customs officer not later than six months from the time of entry, and must show that both grandsires and both granddams of the animal imported are registered.—G. A. 4615 referred to. (T. D. 22636—G. A. 4815; November 22, 1900.)

Free entry of Oldenburg coach horses for breeding purposes under paragraph 473, act of 1897.—Regulations of February 1, 1895 (T. D. 13589), continued in force. (T. D. 19116; March 19, 1898.)

Importation of animals for breeding purposes under the provisions of paragraph 473, act of 1897. (T. D. 19920; circular 161, August 19, 1898. T. D. 21298; circular 87, June 22, 1899.)

Live stock for expositions. (See Expositions.)

Polo ponies not entitled to free entry as animals imported for breeding purposes.—Polo Pony Stud Book removed from list of recognized books in Treasury decision 19920. (T. D. 20477; January 3, 1899.)

Swine recorded in record of American Tamworth Swine Record Association entitled to free entry under paragraph 473, act of 1897. (T. D. 18822; January 17, 1898.)

ANIMALS—Continued.

Animals for breeding purposes—Continued.

The regulations of the Secretary of the Treasury (T. D. 21298) promulgated for carrying into effect the provisions of paragraph 473, act of 1897, are valid and legal regulations, not being amendatory or additional to the statute providing for proof of the pedigree of animals imported for breeding purposes. Proof in accordance with such regulations is essential to establish such pedigree, and must be filed with the collector prior to liquidation of the entry by that officer.—*United States v. Dominici* (78 Fed. Rep., 334) and *Beck v. United States* (84 Fed. Rep., 150), and G. A. 4403, cited and followed; *Morrill v. Jones* (106 U. S., 466) and *Merritt v. Welsh* (104 U. S., 694) distinguished. (T. D. 21859—G. A. 4615; December 19, 1899.)

Quarantine and inspection—

Hogansburg, N. Y., quarantine station. (T. D. 22567; October 27, 1900.)

Inspection and quarantine of animals imported into the United States. (T. D. 22014; circular 21, February 16, 1900. T. D. 22270; circular 82, June 7, 1900.)

Massena, N. Y., quarantine station. (T. D. 22567; October 27, 1900.)

Wild boars. (See Swine.)

ANIMALS AND BIRDS.

Importation of mongoose, fruit bats or "flying foxes," English sparrows, and starling prohibited. (T. D. 22309; May 23, 1900.)

Importation of foreign wild animals and birds under act approved May 25, 1900. (T. D. 22316; circular 101, June 28, 1900. T. D. 22491; circular 138, September 15, 1900.)

Importation of plumage of birds under act of May 25, 1900. (T. D. 22355; July 16, 1900. T. D. 22366; July 18, 1900.)

Inspectors of wild animals and birds at New York, New Orleans, Philadelphia, Boston, Baltimore, and San Francisco under act of May 25, 1900. (T. D. 22458; August 24, 1900. T. D. 22657; December 6, 1900.)

Permits required for Java sparrows, irrespective of name under which entered. (T. D. 22573; October 30, 1900.)

Quarterly reports of importations of foreign wild animals and birds under act of May 25, 1900. (T. D. 22535; circular 145, October 10, 1900.)

ANIMALS (CANADIAN) FOR EXPORT. (See Canadian animals, etc.)

ANIMALS DRIVEN ACROSS FRONTIER FOR PASTURAGE. (See Cattle.)

ANIMALS DYING AFTER IMPORTATION. (See Cattle.)

ANIMALS, FREE RETURN OF.

Free return of animals exported from the United States for exhibition purposes. (T. D. 20819; circular 35, March 10, 1899.)

ANIMALS FROM SOUTH AFRICA.

Prevalence of foot-and-mouth disease in South Africa and Buenos Ayres.—Caution in regard to importation of goats from. (T. D. 22328; July 3, 1900.)

ANIMALS, HEADS OF.

A moose head and horns, with only the fleshy parts removed, unmounted and not prepared in any manner, dutiable as an unenumerated unmanufactured article at 10 per cent ad valorem under section 6, act of 1897. (T. D. 22234; May 17, 1900.)

Mounted heads of animals dutiable at the rate of 20 per cent ad valorem as unenumerated manufactured articles under section 6, act of 1897. (T. D. 21896; January 5, 1900.)

ANIMALS IMPORTED FROM CANADA.

Animals imported from Canada by Indians, subject to certification and inspection under quarantine regulations. (T. D. 20939; April 1, 1899.)

ANIMALS IMPORTED FROM CANADA—Continued.

Inspection of animals from Canada.—List of Canadian veterinary surgeons. (T. D. 21223; June 6, 1899.)

Secretary of Agriculture approves of inspection of animals at subports of Fort Covington, Mooers Junction, and Chateaugay, N. Y. (T. D. 19292; April 29, 1898.)

ANIMALS ON MEXICAN FRONTIER, ENTRY OF.

Practice of permitting entry of animals on statement of classifications furnished by inspectors of customs prohibited. (T. D. 19207; April 8, 1898.)

ANIMALS, TRANSIT FROM MEXICO. (See Cattle.)

ANTHRACIN. (See Alizarin, etc.; Dyes or colors.)

ANTHRACIN OIL. (See Coal-tar products.)

ANTHRACITE COAL. (See Coal, anthracite.)

ANTHRANILIC ACID. (See Cinnamic acid and anthranilic acid.)

ANTHRAX. (See Hides; Vaccine.)

ANTIMONIAL LEAD. (See Drawback; Lead; Smelting and refining.)

ANTIMONY.

Ground sulphide of antimony ore free under paragraph 476, act of 1897. The mere rough grinding of the ore, for convenience of transportation, no bar to free entry under said paragraph. (T. D. 19295; April 29, 1898.)

Ground sulphide of antimony ore not free of duty as crude sulphide of antimony ore under paragraph 476, act of 1897. (T. D. 19406; June 1, 1898.)

Japanese antimony dutiable at 20 per cent under section 6, and not free as antimony ore under paragraph 476, act of 1897. (T. D. 21638—G. A. 4564; September 27, 1899.)

Japanese needle antimony dutiable at 20 per cent ad valorem as metal unwrought under paragraph 183, act of 1897. (T. D. 19394; May 27, 1898.)

Sulphide or sulphuret of antimony dutiable as a chemical salt under paragraph 3, act of 1897, at 25 per cent ad valorem. (T. D. 19901—G. A. 4231; August 11, 1898.)

ANTIPYRINE.

Antipyrine dutiable as a medicinal preparation in which alcohol is used at 50 cents per pound under paragraph 74, act of 1890. (T. D. 20570; January 19, 1899.)

ANTIQUES. (See Decorated antique ewer and dish.)

ANTISEPTIC. (See Carbolic soap; Sheep dip.)

ANTITOXINE.

Antitoxine dutiable as a medicinal preparation at the rate of 25 per cent ad valorem under paragraph 59, act of 1894. (T. D. 18830; January 19, 1898.)

Antitoxine is not entitled to free entry under paragraph 664, act of 1894, as vaccine virus.—Following *Koechl v. United States*, C. C. A., 84 Fed. Rep., 448. (T. D. 19097—G. A. 4096; March 11, 1898.)

APATITE. (See Ground apatite.)

APPARATUS FOR HOSPITALS. (See Instruments, etc.)

APPEALS FROM BOARD. (See Board of General Appraisers.)

APPLES.

Sorb apples are dutiable under the provision for apples in paragraph 262, act of 1897, and are not free of duty as fruits, green, ripe, or dried, not specially provided for under paragraph 559 of said act. (T. D. 22534—G. A. 4781; October 9, 1900.)

APPLIQUÉED GOODS.

Oriental curtains, table covers, etc., composed of red foundation cotton cloth, profusely ornamented with stamped figures in Dutch metal or bronze powder, and additionally with figures composed of tin or brass foil applied to the cloth with an adhesive substance, are dutiable at 60 per cent ad valorem under the provision in paragraph 339, act of 1897, for "appliquéed articles (T. D. 22675—G. A. 4827; December 17, 1900.)

APPORTIONMENT OF PROCEEDS OF SALE, ETC. (See Unclaimed goods, etc.)**APPRAISED VALUE OF BOTTLED BRANDY ILLEGALLY IMPORTED.**

Appraised value of 1 bottle of brandy illegally imported is found by adding to value of article *per se* the duty on 1 dozen bottles.—Dutiable value under paragraph 296, act of 1897, is reached by finding the value of 1 bottle or jug and multiplying it by twelve. (T. D. 20857; March 15, 1899.)

APPRAISED VALUE OF SEIZED GOODS. (See Seizure.)**APPRAISEMENT.**

Entry by appraisement. (T. D. 22192; April 30, 1900. T. D. 22280; circular 86, June 13, 1900. T. D. 22385, July 26, 1900.)

Modification of Department's circular, No. 86, of June 13, 1900 (T. D. 22280), in so far as it affects personal and household effects. (T. D. 22385; July 26, 1900).

APPRAISEMENT AND REAPPRAISEMENT.

An appraisement duly made by appraiser, whereof notification has been sent to importers, can not be recalled by the appraiser for the purpose of amendment unless clerical error is clearly established. If the appraisement is deemed too low, application for reappraisement should be made under section 13, act of June 10, 1890. (T. D. 21332; June 30, 1899.)

APPRAISEMENTS, REPORTS OF.

Reports of appraisements and transmission of samples to Board of United States General Appraisers at New York. (T. D. 18964; circular 32, February 14, 1898.)

APPRAISERS, BOARD OF GENERAL. (See Board of General Appraisers.)**APPRAISERS, LOCAL, CONFERENCE OF. (See Conference.)****APPRAISING OFFICERS, POWER OF. (See Market value.)****APRICOT KERNELS. (See Peach kernels.)****AQUEOUS EXTRACT OF NUTGALL. (See Nutgall.)****ARCHITECTS' DRAWINGS. (See Drawings executed by an architect.)****ARC-LIGHT CARBONS. (See, also, Carbons, electric.)**

Arc-light carbons dutiable at 20 per cent as a nonenumerated article under section 3, act of 1894. (T. D. 20579; January 21, 1899.)

ARECIBO.

Subport of entry. (T. D. 22305; June 22, 1900.)

ARGENTINE REPUBLIC.

Free withdrawal of supplies of war vessels. (T. D. 22327; July 2, 1900.)

Inspection of animals from. (T. D. 22328; July 3, 1900.)

ARGENTINE WOOL. (See Wool.)**ARGOLS. (See, also, Algeria; Reciprocity with France.)**

Argols, crude, containing more than 90 per cent of bitartrate of potash, dutiable at 1½ cents per pound under paragraph 6, act of 1897. (T. D. 20995—G. A. 4413; April 10, 1899.)

ARISTOL. (See Medicinal preparations, etc.)

ARITHMOMETERS. (See Instruments.)

ARMY OFFICERS, BAGGAGE OF. (See Baggage.)

ARROWROOT.

Arrowroot dutiable as starch.—Change in tariff act of 1897 limits free admission to arrowroot in natural state in form of tubers. (T. D. 21405—G. A. 4491; July 14, 1899.)

ART, WORKS OF. (See, also, Artists, American; Declarations.)

Exhibition at fixed place—

Free exportation denied after delivery from customs custody under paragraph 702, act of 1897. (T. D. 22051; March 3, 1900.)

Exhibition bond—

Transfer of works of art under exhibition bond from one city to another on consent of sureties.—No withdrawal required, but articles must be kept under customs supervision until duly installed. (T. D. 19298; April 30, 1898.)

Free entry—

Free entry of works of art of American artists residing temporarily abroad. (T. D. 20436; circular 203, December 20, 1898.)

Imported for permanent exhibition—

In re Carnegie Art Galleries.—Under paragraph 702, act of 1897, bond shall be given on works of art "imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, sciences, or education, or for a municipal corporation;" but the Secretary of the Treasury may, in his discretion, waive requirement of sureties on such bond. (T. D. 19317; May 5, 1898.)

Sale of—

Works of art imported for exhibition in bond under paragraph 701, act of 1897, may be withdrawn for sale upon payment of duty. (T. D. 19017; February 28, 1898.)

Works of art imported for exhibition in bond under paragraph 701, act of 1897, may be withdrawn for sale upon payment of duty only in cases of unexpected offers for purchase of the articles, and not as a matter of course.—Oath and bond to the effect that articles are not imported for sale must be exacted in all cases. (T. D. 19164; March 31, 1898.)

Transfer of—

On transfer of works of art from one port to another, imported for exhibition under paragraph 702, act of 1897, under bond, sureties must consent.—Special bond may be given for due installment of articles at second port. (T. D. 19542; June 23, 1898.)

ARROYO, P. R.

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

ARTICLES FOR USE OF THE UNITED STATES, CONTENTS OF PACKAGES.

Collectors of customs are not authorized to deliver into hands of private parties articles imported by firms for use of the United States until contents of packages shall have been compared with list furnished by Department for whose use imported. (T. D. 19241; April 19, 1898.)

ARTIFICIAL FLOWERS. (See Christmas-tree ornaments.)

ARTIFICIAL FLOWERS, INDIA-RUBBER TUBING FOR STEMS OF.

India-rubber tubing for stems of artificial flowers held to be material for making artificial flowers, and dutiable as manufactures of india rubber at the rate of 30 per cent ad valorem under paragraph 460, act of 1890. (T. D. 18814; January 17, 1898.)

ARTIFICIAL FLOWERS, INDIA-RUBBER TUBING FOR STEMS OF—Continued.

Rubber tubing imported for use in making stems of artificial flowers dutiable as manufactures of india rubber at the rate of 30 per cent ad valorem under paragraph 460, act of 1890, or 25 per cent ad valorem under paragraph 352, act of 1894. (T. D. 19769—G. A. 4217; July 21, 1898.)

ARTIFICIAL FRUITS. (See Christmas-tree ornaments.)

ARTIFICIAL INDIGO. (See Indigo.)

ARTIFICIAL OIL OF BITTER ALMONDS. (See Almond oil, artificial; Nitro-benzol.)

ARTIFICIAL STONES. (See Reconstructed rubies.)

ARTIFICIAL TEETH. (See Teeth.)

ARTISTS, AMERICAN.*Certificates—*

Amendment of Form 155 of consular regulations covering certificates of American artists, showing duration of residence abroad, under Treasury decision 18490. (T. D. 19815; August 6, 1898.)

Declaration—

Declaration of American artist as to production of works of art while residing temporarily abroad. (T. D. 18908; February 2, 1898.)

Word "declared" substituted for word "sworn" in declarations of American artists under paragraph 703, act of 1897. (T. D. 20940; April 1, 1899.)

Effect of marriage on residence and political status of women—

A wife's political status follows that of her husband. *Held*, accordingly, that a woman, by birth a citizen of the United States, who has married a Canadian, expatriates herself by the act of marriage; that she can not be considered as residing temporarily abroad within the meaning of paragraph 703, act of 1897, providing for the exemption from duty of "works of art, the production of American artists residing temporarily abroad;" and that the privilege accorded by said provision can not be extended to paintings produced by her. Compare *in re* Knoedler, G. A. 4727. (T. D. 22364—G. A. 4728; July 16, 1900.)

Paintings by American artists—

Domicile: Domicile consists of residence at a particular place, accompanied by an intention, either positive or presumptive, to remain there permanently or for an indefinite length of time. It embraces not only the fact of residence at a place but the *animus manendi*, or intent to regard and make it the home.—**Temporary residence:** The privilege accorded by paragraph 703, act of 1897, of free entry of "works of American artists residing temporarily abroad," extends without limitation as to duration of residence abroad, provided that the artists have not renounced or intended to renounce their American citizenship, but avow, in the manner prescribed by the regulations of the Secretary of the Treasury, their intention of returning to the United States at some later period. *Held*, accordingly, that long periods of residence abroad, in one case of twenty-seven years, of American artists are temporary within the meaning of said paragraph 703.—**Citizenship:** Children born abroad of citizens of the United States who have not renounced such citizenship are citizens of the United States by virtue of section 1993, Revised Statutes.—Compare *in re* Wyman, G. A. 4728. (T. D. 22363—G. A. 4727; July 16, 1900.)

No appeal from decision of Board of United States General Appraisers, T. D. 22363—G. A. 4727. (T. D. 22409; August 7, 1900.)

Reproduction under personal supervision—

A bronze statuette produced from a model made by an American artist residing temporarily abroad not free of duty unless the reproduction was made under the personal supervision of the artist. (T. D. 18958; February 12, 1898.)

ARTISTS, AMERICAN—Continued.*Reproduction under personal supervision—Continued.*

Duplicate medallions made under personal supervision of artist free of duty under paragraph 703, act of 1897. (T. D. 18823; January 17, 1898.)

Persons claiming to be American artists, residing temporarily abroad, not entitled to privilege conferred by paragraph 703, act of 1897, where they have resided abroad twenty years or more, and have no residence in the United States. (T. D. 20708; February 17, 1899.)

Works of, free entry—

Free entry of works of American artists residing temporarily aboard. (T. D. 20436; circular 203, December 20, 1898.)

Privilege of free entry of works of American artists under the provisions of paragraph 703, act of 1897, is extended to American artists without limitation as to duration of residence abroad. Such artist must be an American citizen having a place of permanent residence in the United States and declare intention to ultimately return to the United States. A foreign-born American who has never resided in the United States is not entitled to above privilege. (T. D. 22189; April 28, 1900.)

Works of an American artist free of duty notwithstanding death of artist and transfer of ownership of works. (T. D. 22454; August 24, 1900.)

ARTISTS' CANVAS COATED ON ONE SIDE WITH PAINT.

So-called Roman canvas, used by artists for oil painting, composed of flax and coated on one side with paint, the other side remaining in its original condition, is dutiable under paragraph 346, act of 1897, as a woven fabric, and not under paragraph 347 as a manufacture of flax not specially provided for. This process of coating canvas does not so change its character as to remove it from the application of a provision for fabrics, the rate of duty on which is fixed by their weight and by the number of threads per square inch. Board's decisions *in re Wyman* (G. A. 2666) and *in re Lamb* (G. A. 3533) followed. (T. D. 21325—G. A. 4465; June 23, 1899.)

ASAFETIDA. (See Adulterated drugs.)**ASCERTAINMENT OF DUTIABLE VALUE.** (See Dutiable value.)**ASPHALT.**

Asphalt mastic, advanced in value by process of manufacture, dutiable at \$3 per ton under paragraph 93, act of 1897. (T. D. 19385—G. A. 4149; May 19, 1898.)

Earth described as dark, coarse, and sticky, invoiced as asphalt earth, dutiable as limestone rock asphalt at 50 cents per ton under paragraph 93, act of 1897. (T. D. 20040—G. A. 4262; September 9, 1898.)

ASSAY OF LEAD ORES. (See, also, Lead; Wet assay.)

Assay of imported lead ores by the fire or dry process; decision of United States circuit court for the district of Washington.—Modification of Treasury decision 19370. (T. D. 21602; September 16, 1899.)

Assay of lead-bearing ores. (T. D. 19075; circular 50, amended March 11, 1898.) Government assayers appointed at such ports as the needs of the Service require. (T. D. 19075; March 11, 1898.)

Under the provisions of paragraph 181, act of 1897, the process of assaying lead-bearing ores should be by what is known as the "commercial method" or "fire process," and not by the "wet process."—*In re Puget Sound Reduction Company* (96 Fed. Rep., 90) followed; G. A. 2767 reversed. (T. D. 21653—G. A. 4570; October 9, 1899.)

ASSAY OF LEAD ORES—Continued.

Waiving requirement of forwarding to Director of the Mint samples of lead-bearing ores for assay and return before liquidation of import entries at El Paso. (T. D. 18777; January 8, 1898.)

Waiving requirement of forwarding to Director of the Mint samples of lead-bearing ores for assay and return before liquidation of import entries at Pueblo, Colc. (T. D. 18876; January 26, 1898.)

Wet assay adopted in assay of imported lead ores, as insuring the maximum of accuracy attainable in a limited time with uniformity of practice. (T. D. 19370; May 21, 1898.)

Wet assay only authorized assay for lead-bearing ores. Remedy of importer, if dissatisfied with official assay, lies under section 14, act of June 10, 1890. (T. D. 19204; April 6, 1898.)

ASSOCIATION OF THE BAR OF THE CITY OF NEW YORK. (See Books, public libraries.)

ASTORIA, OREG.

Privileges of immediate-transportation act extended to. (T. D. 22274; circular 84, June 11, 1900.)

ASTRAKHAN LININGS.

Astrakhan linings, consisting of pieces of lambskin sewed together and dyed, dutiable at 20 per cent ad valorem as dressed furs on the skin under paragraph 450, act of 1883. (T. D. 18867; January 26, 1898.)

ATTORNEY-GENERAL, COMPROMISE CASES. (See Forfeitures.)

ATTORNEY-GENERAL, OPINIONS OF.

Burden of proof in seizure cases. (T. D. 22226; May 15, 1900.)

Champagne in packages of less than one dozen bottles. (T. D. 22118; March 30, 1900.)

Customs administrative act, construction of sections 16 and 17. (T. D. 21101; May 9, 1899.)

Delivery of goods by warehousemen. (T. D. 19813; August 5, 1898.)

Drawback on articles manufactured from imported lead ores or bullion. (T. D. 22235; May 17, 1900.)

Drawback on imported corks. (T. D. 20404; December 9, 1898.)

Drawback on imported lead refined in a bonded warehouse. (T. D. 19670; July 19, 1898.)

Drawback on imported sugars used in the preparation of canned fruit. (T. D. 19721; July 22, 1898.)

Drawback on pig lead. (T. D. 19850; August 10, 1898.)

Fines for not manifesting cattlemen. (T. D. 22541; October 12, 1900.)

Free entry of imported screw boss. (T. D. 20748; March 1, 1899.)

Hawaii, commercial relations with. (T. D. 19783; July 30, 1898.)

Lead-bearing ores for smelting. (T. D. 22098; March 21, 1900.)

Refined lead produced from imported ores, etc. (T. D. 20491; January 4, 1899.)

Wrecked goods. (T. D. 21434; July 27, 1899.)

ATTORNEYS, EXECUTION OF BONDS BY.

A person may execute a custom-house bond as attorney in fact for both principal and surety thereon. (T. D. 19105; March 16, 1898.)

ATTORNEYS, POWERS OF. (See Powers of attorney.)

AURINE. (See Rosolic acid.)

AUSTRALIAN WOOL. (See Wool.)

AUSTRO-HUNGARIAN SUGAR. (See Sugar.)

AUTHENTICATION OF INVOICES. (See Invoices.)

AUTHORITY OF LOCAL APPRAISERS TO EXAMINE IMPORTERS. (See Market value.)

AUTOMATIC REPEATING PISTOLS DUTIABLE AS RIFLES. (See Rifles.)

AUTOMOBILES. (See, also, Personal effects.)

An automobile not free of duty as a personal effect; free of duty as a household effect if used abroad by owner one year or more. (T. D. 22088; March 17, 1900.)

AVOCADO OR ALLIGATOR PEARS. (See Pears.)

B.

BABBITT METAL.

Babbitt metal not an unwrought metal, but dutiable as a manufacture of metal at 45 per cent ad valorem under paragraph 193, act of 1897. (T. D. 21480—G. A. 4519; August 8, 1899.)

BACON.

Bacon treated with soy sauce dutiable as bacon under paragraph 273, act of 1897. (T. D. 21081—G. A. 4428; April 28, 1899.)

Burlap bags used for containers for bacon, disallowance of drawback on. (T. D. 22070; March 12, 1900.)

BAGGAGE. (See, also, Cording and sealing.)

Baggage from ports in the Dominion of Canada to other Dominion ports through United States territory may be sealed by United States consular officers in conjunction with Canadian customs officials. (T. D. 18987; February 18, 1898.)

Baggage from Canada in transit through the United States may be passed by collectors of customs without examination on card or tag manifest signed by a consul of the United States (T. D. 18987), but when destined for points in the United States the card or tag manifest must be signed by an inspector of customs of the United States, T. D. 18583½. (T. D. 20017; September 12, 1898.)

Baggage of passengers stopping off at Honolulu, Hawaii. (T. D. 22502; September 25, 1900.)

Fines on dutiable goods not declared in entry of baggage. (T. D. 22264; June 5, 1900.)

Instructions as to dutiable articles found in baggage of passengers not declared by them. (T. D. 20527; January 13, 1899.)

Persons duly authorized by Merchants' and Manufacturers' Board of Trade at New York and persons on cards of admission may be present on wharf during examination of passengers' baggage. (T. D. 19643; July 12, 1898.)

Treatment of baggage of army officers and soldiers, brought in public vessels, and collection of duty on dutiable articles found in such baggage. (T. D. 20383; December 1, 1898.)

Treatment of dutiable articles in baggage of army officers and soldiers on Government transports. (T. D. 20716; February 20, 1899.)

BAGGING, HAIR PRESS CLOTH FOR. (See Hair press cloth.)

BAGGING, OLD GUNNY CLOTH. (See Paper waste.)

BAGS. (See, also, Drawback; Salt in sacks.)

Bags containing hair are not unusual coverings and are not assessable with a separate duty, T. D. 10467. (T. D. 21603; September 16, 1899.)

Bags of domestic origin exported filled with wheat free on reimposition, although they may have been patched and mended abroad, such mending not being an advancement in value or improvement in condition by any process of manufacture. (T. D. 20821; March 11, 1899.)

Burlap used as containers of exported bacon, disallowance of drawback on. (T. D. 22070; March 12, 1900.)

BAGS—Continued.

Duty paid on materials used in manufacture of bags can not be refunded on shipment to Porto Rico. (T. D. 22537; October 10, 1900.)

Marking of bags for drawback. (T. D. 22156; April 17, 1900. T. D. 22553; October 20, 1900.)

Sugar bags, free entry into Porto Rico. (T. D. 22172; April 23, 1900.)

BAGS AND PURSES, CHATELAINE. (See Silver chatelaine bags.)

BAGS CONTAINING QUEBRACHO ROOT. (See Shortage and damage.)

BAGS, GRAIN. (See, also, Drawback.)

Cost of grain bags containing oats an element of the dutiable value of the oats under section 19, act of June 10, 1890.—Decision of Board (G. A. 3769) reversed by court. (T. D. 19015; February 28, 1898.)

Withdrawal of bags for use on outward voyage of vessels not an exportation within the meaning of the law, but constitutes "a withdrawal for consumption with liability to payment of the legal duties thereon."—Adhering to Treasury decision 12890, June 23, 1892. (T. D. 19259; April 20, 1898.)

BAGS, MARKING OF, FOR DRAWBACK.

(T. D. 20906; circular 47, March 25, 1899. T. D. 21067; circular 67, April 28, 1899.)

BAGS, REIMPORTED MIXED AMERICAN AND FOREIGN.

Treasury regulation—Mixed American and foreign bags—Proof of identity—A regulation of the Treasury Department (T. D. 18425), promulgated October 2, 1897, to take effect April 1, 1898, requiring importers to pack separately bags of foreign and bags of domestic origin, in order that their character may be readily determined upon examination, is reasonable, and a valid exercise of the power conferred on the Secretary of the Treasury by paragraph 483, act of 1897; and no other mode of proving identity will suffice. *Held*, accordingly, that where the two kinds of merchandise are imported indiscriminately mixed, the collector is justified in assessing duty upon the entire shipment at the rate applicable to the dutiable goods, although the importers acted in good faith, and satisfactorily prove the proportion of domestic bags contained in the importation.—*United States v. Ranlett*, 19 Sup. Ct. Rep., 114, distinguished. *United States v. Dominici*, C. C. A., 78 Fed. Rep., 334; *United States v. Brewer*, C. C. A., 92 Fed. Rep., 341; and *ib.*, 92 Fed. Rep., 343, followed.—*Same—Date of effect*—The power to make such a regulation, and to promulgate it, necessarily carries with it the authority to fix the date when it shall take effect. It seems that, where the consignors are the agents of the consignees, the act of the former in willfully commingling free and dutiable goods, if committed within the scope of the agents' employment or authority, is imputable to the consignees, as principals, and, if such act be presumptively fraudulent, they are liable therefor. (T. D. 21585—G. A. 4545; September 6, 1899.)

BALANCES, ANALYTICAL. (See Instruments.)

BALES OF TOBACCO. (See Tobacco.)

BALLAST, COAL AS. (See Sea stores.)

BALLS, GLASS. (See Glass balls.)

BALLS, TENNIS. (See Tennis balls.)

BAND SAWS, BUTCHERS'. (See Saws.)

BAND STEEL FOR SAWS. (See Steel for band saws.)

BANDAGES OF FLANNEL OR WOOLEN CLOTH. (See Saddlery.)

BANDS, LITHOGRAPHIC, FOR CIGARS. (See Cigar labels.)

BAR OF THE CITY OF NEW YORK, ASSOCIATION OF. (See Books, public libraries.)

BARB NEEDLES.

Barb needles used for working unspun material not dutiable as needles, but as manufactures of metal. (T. D. 21505—G. A. 4528; August 15, 1899.)

BARÈGES.

Barèges, plain and bordered, with silk warp and wool weft, and which are used for veilings, wool being largely the component material of chief value, are dutiable under the appropriate paragraphs and provisions in Schedule K, act of 1897, and not under the provision for "veilings" in paragraph 390 of said act. (T. D. 19627—G. A. 4209; June 30, 1898.)

BARK EXTRACT FOR DYEING AND TANNING. (See Myrobalan extract.)

BARREL STAVES. (See Staves.)

BARRELS AND BOXES FROM AMERICAN SHOOKS AND STAVES. (See Boxes and barrels.)

BARRELS AND BOXES OF ORANGES. (See Abandoned goods.)

BARRELS CONTAINING PINEAPPLES.

Barrels containing pineapples which are the usual and ordinary coverings in which such goods are imported are not subject to assessment of a separate duty under paragraph 205, act of 1897. (T. D. 21552; September 2, 1899.)

BARRELS, GRAPE, CAPACITY OF.

Capacity of grape barrels for assessment of duty under paragraph 265, act of 1897, 2½ cubic feet. (T. D. 20738; February 24, 1899.)

Method of admeasurement to be pursued in ascertaining cubical contents or capacity of grape barrels for purpose of correct assessment of duty.—T. D. 20738 construed. (T. D. 22297; June 14, 1900.)

BAR OF IRON AND STEEL. (See Metal bars.)

BARYTA.

Ground carbonate of baryta, or witherite, free of duty under paragraph 489, act of 1897. (T. D. 19947—G. A. 4243; August 22, 1898.)

BASE BULLION.

Base bullion containing 85 per cent of lead and 15 per cent of nondutiable metals, or impurities, dutiable at rate of 2½ cents per pound under paragraph 182, act of 1897, on gross weight. (T. D. 20284; November 4, 1898.)

BASIC SLAG.

Basic slag is dutiable under the provisions of paragraph 121, act of 1897, at the rate of \$1 per ton, and is not entitled to free entry as a substance used only for manure, under paragraph 639.—*Magone v. Heller* '150 U. S., 70 distinguished. (T. D. 22522—G. A. 4778; October 2, 1900.)

BASKETS, HINOKI. (See Hinoki mats and baskets.)

BATTENBURG BRAIDS. (See Braids.)

BATTENBURG CROCHET COTTON RINGS. (See Crochet cotton rings.)

BAY AND LAUREL LEAVES.

Bay leaves free of duty as crude leaves under paragraph 548, act of 1897, and laurel leaves dutiable at the rate of 3 cents per pound as a spice not specially provided for under paragraph 287. (T. D. 19042; March 4, 1898.)

BEADED CURTAINS, RICE.

Strings of variegated beads pendent from a wooden superstructure, made from cotton strings rolled in rice flour dough, the dough being divided and stamped into form of beads, dutiable as beads at 60 per cent ad valorem under paragraph 408, act of 1897. (T. D. 19495—G. A. 4189; June 14, 1898.)

BEADS, AMBER. (See Beads, strung or threaded.)

BEADS AS ROSARIES. (See Rosaries.)

BEADS, CORAL. (See Coral beads, not threaded or strung.)

BEADS, NOT THREADED OR STRUNG.

Beads, not threaded or strung, composed of amethyst, garnet, crystal, or other so-called semiprecious stones, are dutiable under the initial provision of paragraph 408, act of 1897, at 35 per cent ad valorem, and not under the provision for precious stones in paragraph 435, nor for manufactures of garnet, crystal, etc., in paragraph 115 of said act. (T. D. 21054—G. A. 4419; April 21, 1899.)

BEADS, STRUNG, MADE OF DOUGH PASTE.

Beads of various colors made of dough paste or other plastic substance on threads or cords in lengths suitable for necklaces are dutiable at 60 per cent ad valorem either under paragraph 408 or paragraph 434, act of 1897, and not at 45 per cent ad valorem as manufactures of paste under paragraph 112, nor 20 per cent ad valorem as precious stones under paragraph 435 of said act. (T. D. 21287—G. A. 4458; June 15, 1899.)

BEADS, STRUNG OR THREADED.

Beads made of amber, and also of metal strung on threads or cords, either in strings or bunches, are dutiable at 60 per cent ad valorem under the provision in paragraph 408, act of 1897, for "other articles * * * composed wholly or in part of beads * * * made of glass, metal, or other materials," and not according to component material. (T. D. 21053—G. A. 4418; April 20, 1899.)

BEAN CAKE.

A Chinese edible invoiced as bean cake, not made from beans but from the taro root, dutiable at 40 per cent ad valorem as prepared vegetables. (T. D. 19095—G. A. 4094; March 11, 1898.)

BEANS, SALTED. (See Salted beans.)

BEANS, VANILLA. (See Vanilla beans.)

BED FEATHERS, OLD. (See Feathers.)

BED SETS. (See Lace articles.)

BEDS AND PILLOWS, FEATHER. (See Feather beds and pillows.)

BEEF, EXPORTATION OF.

Meat not marked in accordance with order of Secretary of Agriculture dated March 9, 1897, and which is not accompanied by a certificate of inspection, shall be classed as uninspected beef, and will not be allowed exportation to European ports unless the meat, after being unpacked and inspected, is found not to be beef. (T. D. 19929; August 23, 1898.)

BEER, ALE, AND STOUT, GAUGE OF BOTTLES. (See Gauge of bottles, etc.)

BEER AND STOUT, MEASUREMENTS OF. (See Gauge of bottles, etc.)

BEER BOTTLED FOR EXPORT.

No allowance of drawback on corks imported to be used for. (T. D. 20404; December 9, 1898.)

BEESWAX, YELLOW SUBSTANCE RESEMBLING. (See Coal-tar dye.)

BEET ROOT.

Beet root, cut in small pieces and kiln-dried, dutiable at 40 per cent ad valorem under paragraph 241, act of 1897, as "vegetables, prepared or preserved." (T. D. 21965; January 31, 1900.)

BEET-ROOT SUGARS, ASSESSMENT OF DUTIES ON. (See Sugar.)

BEETS, SLICED AND DRIED.

Beets, sliced and dried, dutiable at 40 per cent ad valorem under paragraph 241, act of 1897, as prepared vegetables. (T. D. 20172—G. A. 4290; October 7, 1898.)

BELGIAN SUGARS. (See Sugar.)

BELLADONNA ROOT. (See Crude drugs.)

BELTS AS JEWELRY. (See Jewelry.)

BENGAL STICKS. (See Fireworks.)

BENGALINES. (See, also, Silk and wool fabrics.)

Bengalines, a fabric composed of silk and wool, silk chief value, dutiable at 45 per cent ad valorem under paragraph 302, act of 1894, as manufactures of silk. (T. D. 20566; January 19, 1899.)

BETANAPHTHOL. (See Medicinal preparations, etc.)

BEVELED CYLINDER GLASS. (See Glass, cylinder.)

BICYCLE CEMENT.

Bicycle cement manufactured from india rubber dutiable at 20 per cent under paragraph 89, act of 1897. (T. D. 19350—G. A. 4141; May 13, 1898.)

BICYCLE LEGGINGS OR HOSE.

Articles of cotton, the top portion being turned down or doubled, and the bottom narrowed, hemmed, and seamed so as to form a loop into which the wearer's foot is to be inserted, and which are fashioned or shaped by cutting and seaming, and not on a knitting machine or frame, are not "stockings, hose, or half hose, selvaged, fashioned, narrowed," etc., but are wearing apparel of cotton not specially provided for, dutiable at 50 per cent ad valorem under paragraph 314, act of 1897. (T. D. 20654—G. A. 4345; January 26, 1899.)

BICYCLE PROTECTORS. (See Fireworks.)

BICYCLES. (See, also, Personal effects.)

Bicycles brought by members of the Canadian Wheelmen's Association, the League of American Wheelmen, and the Cyclists' Touring Club, entitled to conditional free entry from any country or place contiguous or not to the United States. (T. D. 21137; May 12, 1899.)

Bicycles free of duty as "vehicles" under paragraph 474, act of 1897, when brought by persons emigrating to the United States. (T. D. 18875; January 26, 1898. T. D. 18886; January 28, 1898.)

Bicycles in use abroad one year or more free as household effects under paragraph 504, act of 1897. (T. D. 18937; February 9, 1898.)

Bicycles may be admitted free of duty on the frontier on proof of American origin submitted to collector.—Regulation evidence (T. D. 16794) waived. (T. D. 21214; June 3, 1899.)

Bicycles not free as personal effects, but free on reimportation if of domestic manufacture. (T. D. 18886; January 28, 1898.)

Bicycles not personal effects under paragraph 697, act of 1897. (T. D. 19446—G. A. 4163; June 1, 1898.)

Free entry as household effects. (T. D. 19365; May 20, 1898.)

Free entry of bicycles of Canadian Wheelmen's Association. (T. D. 19428; circular 96, June 2, 1898.)

Free entry of tourists' bicycles. (T. D. 20108; circular 176, September 29, 1898. T. D. 22017; circular 24, February 19, 1900.)

BILLIARD CHALKS.

Boxes made of collodion and containing small pieces of billiard chalk, the boxes being designed to be used with the chalk, are dutiable, with their contents, according to the component material of chief value.—United States v. Matthews (78 Fed. Rep., 345) cited and followed. (T. D. 22505—G. A. 4771; September 25, 1900.)

BILLS OF LADING.

Bills of lading may be waived only on entries for drawback on bags exported with grain when the drawback is claimed by the manufacturers and not by the exporters of the bags. (T. D. 20145; October 10, 1898.)

Bills of lading necessary for entry of imported merchandise. (T. D. 22296; June 1, 1900.)

Bills of lading, indorsement by officers and agents of a corporation of, covering merchandise exported with benefit of drawback. (T. D. 22566; October 26, 1900.)

BINDERS' TWINE.

Binders' twine dutiable at the rate of 45 per cent ad valorem under paragraph 347, act of 1897, as manufactures of hemp not specially provided for. (T. D. 18850; January 21, 1898.)

Binding twine imported from Mexico free of duty under paragraph 491, act of 1897, as no duty is imposed by that country on such article. (T. D. 20910; March 28, 1899.)

Binding twine may be imported from Canada free of duty under paragraph 491, act of 1897, as no duty is imposed by that country on such article. (T. D. 20897; March 23, 1899.)

BINDING, SKIRT. (See Skirt binding.)

BINDINGS, SILK AND COTTON.

Plain, closely woven articles, resembling plain ribbons, about one-half to one inch in width, the edges or borders of which are perfectly even and straight, are dutiable under the provisions for "bindings," in paragraphs 320 and 389, act of 1897, and are not dutiable under the provisions for "galloons" in paragraphs 339 and 390 of said act. (T. D. 18981—G. A. 4079; February 11, 1898.)

BIRDS. (See Animals and birds.)

BIRDS' NESTS, CHINESE.

Chinese birds' nests dutiable at 20 per cent ad valorem as unenumerated manufactured articles under section 6, act of 1897. (T. D. 22054; March 6, 1900.)

BISMUTH. (See Medicinal preparations, etc.)

BITS FOR BRIDLES. (See Saddlery.)

BITTER ALMONDS. (See Almond oil, artificial; Nitro-benzol.)

BITTER ORANGES IN TINS. (See Oranges, bitter, in tins.)

BITTERS, FERNET. (See Fernet Bitters.)

BITTERS, GAUGE OF BOTTLES CONTAINING. (See Gauge of bottles.)

BITUMEN, CRUDE. (See Natural gas.)

BITUMEN—MINERAL SUBSTANCE MANUFACTURED.

So-called "pure bitumen damp course," a manufactured article of which bitumen is the component material of chief value, is dutiable at 35 per cent ad valorem under the provisions of paragraph 97, act of 1897, and not, as claimed, as 20 per cent ad valorem as a nonenumerated manufactured article under section 6 of said act. (T. D. 21343—G. A. 4470; June 29, 1899.)

BLACK ADHESIVE FELT. (See Felt, black adhesive.)

BLACKING. (See Shoe polish.)

BLACKLEG VACCINE. (See Vaccine.)

BLADES, FOIL. (See Foil blades.)

BLADES, HOE. (See Forgings.)

BLADES, KNIFE. (See Knives, blades, and parts of.)

BLAINE, WASH.

Designated as port from which goods may be forwarded to the British possessions. (T. D. 21829; December 11, 1899.)

BLANK CHECKS RETURNED. (See Domestic goods returned.)

BLANKETS, COTTON AND WOOL. (See Cotton blankets.)

BLANKETS, MEXICAN, ZERAPES. (See Mexico, blankets.)

BLANKETS, STEAMING. (See Wool.)

BLANKS, BUTTON. (See Button blanks.)

BLANKS, GLASS. (See Glass blanks.)

BLANKS, RAZOR CASES. (See Coverings.)

BLASTING CAPS. (See Explosives.)

BLOATER PASTE. (See Paste, anchovy and bloater.)

BLOCKS, GUN. (See Gun blocks.)

BLOCKS, MATCH. (See Match blocks.)

BLOOD ALBUMEN. (See, also, Albumen.)

Blood albumen distinguished from dried blood, and dutiable at 3 cents per pound under paragraph 245, act of 1897. (T. D. 21379—G. A. 4485; July 11, 1899.)

BLOOD CHAR.

Blood char, used for decolorizing saline, saccharine, and other solutions, composed wholly or chiefly of carbon, dutiable at 35 per cent ad valorem under paragraph 97, act of 1897. (T. D. 19250—G. A. 4127; April 15, 1898.)

BLOWN GLASSWARE. (See Glass blanks; Glassware, blown and opal; Paper weights.)

BLUEBERRIES AND RASPBERRIES.

Ripe blueberries and raspberries held to be specially provided for under paragraph 262, act of 1897, as "berries, edible, in their natural condition," dutiable at 1 cent per quart. (T. D. 19532—G. A. 4195; June 20, 1898.)

BLUEBERRIES, CANNED. (See Fruits preserved in their own juice.)

BOARD OF GENERAL APPRAISERS. (See, also, General appraiser, appeal from; Legality of reappraisement proceedings.)

Additional board for consideration of reappraisement cases—

Treasury decision 18829; January 18, 1898.

Appeal from decision of—

Appeal taken by collector from decision of Board of General Appraisers, first, because decision would result in levying duty on less than correct and legal invoice value, and, second, because no grounds are stated for such decision, and no facts are shown therein as to nature of case. (T. D. 18860; January 24, 1898.)

Board of Review, decisions of quorum—

A full Board of Review, constituted under section 13 of the customs administrative act of June 10, 1890 (26 U. S. Stat., 131), consists of three General Appraisers; but a quorum of such Board may consist of only two members, and a decision made and signed by such quorum of two is regular, legal, and binding on all interested parties. Where goods described on an invoice as of the same kind and value are appraised by a Board of Review at different market values, such decision is final and conclusive, in the absence of fraud or irregularity in the proceedings. (T. D. 21785—G. A. 4604; November 17, 1899.)

Filing of official return. (See Handkerchiefs.)

Findings of, in tea-rejection cases. (See Tea.)

BOARD OF GENERAL APPRAISERS—Continued.

Jurisdiction (see, also, Boxes for oranges and lemons; Decorated antique ewer and dish; Discriminating duty; Protests; Tonnage duties and light dues)—

Board of General Appraisers has no jurisdiction of protests against payment of appraised value of seized goods filed under section 14, act of June 10, 1890, in cases of goods seized for forfeiture by condemnation proceedings of any kind. (T. D. 21937; January 22, 1900.)

The action of a collector of customs in requiring that an internal-revenue stamp be affixed to an entry of imported merchandise does not raise a question cognizable by the Board of Classification of United States General Appraisers under their jurisdiction to review protests against the decision of the collector "as to all fees and exactions," under section 14, act of June 10, 1890. (T. D. 20129—G. A. 4283; September 29, 1898.)

The jurisdiction of the Board of Classification, as conferred by section 14, act of June 10, 1890, extends only to the review of the "*decision of the collector as to the rate and amount of duties,*" etc.; it does not include a case where the collector reliquidates an entry under orders from the Secretary of the Treasury by virtue of some special legislative authority empowering the Secretary to make such an order. In such case the collector is the mere agent of the Secretary, and the decision reached is not "the decision of the collector," but that of the Secretary. (*In re Riker*, G. A. 3815; *United States v. Leng*, 18 Fed. Rep., 15.)—The Board will not consider the propriety of a reliquidation made under a Department order by the authority vested in the Secretary by the proviso to section 25, act of 1894, relating to the value of foreign coins, and authorizing the assumption of values therefor different from those estimated by the Director of the Mint, and promulgated quarterly by the Secretary of the Treasury. (T. D. 20134—G. A. 4288; October 4, 1898.)

Reappraisements by Board of Appraisers. (See Reappraisements.)

Reports of appraisement and reappraisement. (See Appraisement and reappraisement.)

Transmission of samples to. (See Samples.)

BOARD OF TEA EXPERTS.

Appointment of board to prepare standards for 1899. (T. D. 20574; January 20, 1899.)

George N. McMurray added to. (T. D. 21997; February 9, 1900.)

BOARS, WILD. (See Swine.)

BOCH TILES. (See Tiles.)

BOILER-PLATE SHEARINGS.

So-called steel boiler-plate shearings, cut to specified dimensions, having a greater value than that for waste or refuse steel, and fit for other purposes besides remanufacture, dutiable in accordance with the provisions of paragraph 135, act of 1897. (T. D. 21808; November 29, 1899.)

BOLEROS, COTTON. (See Cotton, boleros.)

BOLTING CLOTH. (See Cloth, bolting; Metal gauze.)

BOMBS, CHINESE.

Chinese bombs and similar fireworks, whereof the component material of chief value is an explosive substance, dutiable at 8 cents per pound, including weight of all coverings, wrappings, and packing material, under paragraph 420 and section 7, act of 1897. (T. D. 22498; September 19, 1900.)

BOND, DRAWBACK. (See Drawback.)

BOND, WAIVING IN CERTAIN DRAWBACK CASES. (See Drawback, tin cans.)

BOND, PENAL. (See Penal bond.)

BOND, PHOTOGRAPHING ARTICLES IN. (See Photographing.)

BOND, WITHDRAWAL OF ALCOHOL FROM. (See Alcohol.)

BONDED MANUFACTURING WAREHOUSES, MARKING OF GOODS IN. (See Marking of imported goods.)

BONDED SMELTER, LEAD PRODUCED IN. (See Lead produced in bonded smelter.)

BONDED SMELTER, SAMPLING OF LEAD-BEARING ORES. (See Lead-bearing ores.)

BONDED WAREHOUSE.

Goods in, not subject to levy, etc. (See State courts, jurisdiction of.)

Goods manufactured in, can not be shipped to Porto Rico. (T. D. 22202; May 3, 1900.)

BONE ASH.

Bone ash, not used exclusively for fertilizing, dutiable not as a manufacture of bone, but as a nonenumerated manufactured article at 20 per cent ad valorem under section 3, act of 1894. (T. D. 20247—G. A. 4303; October 25, 1898.)

BONE CASINGS.

Bone casings composed of silk and cotton dutiable as manufactures of silk. (T. D. 21929; January 19, 1900.)

BONE, CRUSHED OR GROUND.

Crushed or ground bone dutiable as a manufacture of bone at the rate of 30 per cent ad valorem under paragraph 460, act of 1890. (T. D. 18832; January 19, 1898.)

BONE KNIFE HANDLES. (See Knife handles.)

BONDING PRIVILEGE.

Merchandise in bonded manufacturing warehouse not subject to three years' limitation of the bonding privilege. (T. D. 18868; circular 19, January 26, 1898.)

BONDS. (See, also, Attorneys; Drawback; Landing certificates.)

A general bond can not be given in lieu of an individual bond for warehousing, transportation, and exportation of imported goods. (T. D. 20739; February 24, 1899.)

Amendment of Customs Regulations, 1892, relating to time for which general bonds for delivery of unexamined packages of merchandise shall run. (T. D. 20693; February 13, 1899.)

Bond: Form of special bond required in cases where application is made for privilege of having machinery examined and appraised at place of delivery or destination under Treasury decision 16135. (T. D. 22463; August 29, 1900.)

Bond: Amendment of the special form of bond set out in Treasury decision 22463, substituting ninety days for the period of thirty days prescribed in said form within which collectors of customs shall be notified that the machinery therein mentioned has been set up at the place of destination. (T. D. 22480; September 11, 1900.)

Bonds conditioned for delivery of residue of cargo may be used in case of Canadian vessels on the northern, northeastern, and northwestern frontiers. (T. D. 19959; August 30, 1898.)

Cancellation of bonds covering goods shipped to Mexico on certificate on inspection at frontier port and landing certificate issued by collector at foreign port. (T. D. 22408; August 7, 1900.)

Custom-house bonds, execution of. (See Attorneys, execution of bonds by.)

Department can not accept a general bond for customs purposes in lieu of special bond, as such change would be productive of confusion in customs accounts. (T. D. 19050; March 5, 1898.)

BONDS—Continued.

Export bond, warehoused goods can not be shipped to Porto Rico under. (T. D. 22172; April 23, 1900.)

Goods shipped by express through the United States to and from points in Canada and British Columbia.—Instructions as to bonds covering such goods and stamp tax on same under act of June 13, 1898. (T. D. 20049; September 14, 1898.)

Guaranty companies may be accepted as sureties on custom-house bonds on compliance with requirements of act of August 13, 1894. (T. D. 19339; March 12, 1898.)

Merchandise withdrawn from bond prior to August 28, 1894, not affected by subsequent reliquidation of the entry on goods still remaining in bond on August 28, 1894. (T. D. 18827; January 18, 1898.)

Penalty of bonds on entry of merchandise for transit through the United States. (T. D. 22642; December 1, 1900.)

Requirements necessary to the proper execution of bonds.—Qualifications of corporations and individuals as principals and sureties.—Merchandise not appearing by invoice, bill of lading, and manifest to be destined for immediate exportation must be regularly entered for warehouse and exportation in bond. Perishable goods may be transported under consular seal and the immediate-transportation acts, but can not be deposited in bonded warehouse. The question as to whether certain classes of merchandise are or are not perishable should be determined by the circumstances peculiar to each particular case. (T. D. 20904; March 24, 1899.)

Special bonds should be numbered in accordance with provisions of article 1222 of Customs Regulations of 1892. (T. D. 21885; December 28, 1899.)

Stamp tax on bonds covering goods in transit through the United States, etc. (See Stamp tax.)

Substitution of one bond given by agent for another bond in customs cases not allowed, but on expiration of bond a new general bond for transactions of customs business may be filed. (T. D. 18756; January 4, 1898.)

BONDS, SALT. (See Salt bonds.)

BONIFICATION OF TAX. (See Fruits in spirits; German duty.)

BONNETS. (See Hats and bonnets.)

BONS DE L'EXPOSITION. (See Expositions.)

BOOKBINDERS' CLOTH. (See Cloth, bookbinders'.)

BOOK COVERS.

Book covers imported separately dutiable according to component material of chief value under act of 1897. (T. D. 21175—G. A. 4441; May 23, 1899.)

BOOKS.*Advertising medium—*

Books comprising tariff laws of Germany and Spain, bound together, printed in foreign languages, although an advertising medium, free of duty under paragraph 502, act of 1897. (T. D. 19533—G. A. 4196; June 20, 1898.)

By mail (see, also, Importations, duty on petty; Mails, importations by)—

Books and articles free of duty may be imported by mail.—Books, whether dutiable or nondutiable, may be imported by mail, and are not subject to seizure. All other dutiable goods by mail liable to seizure. (T. D. 20540; January 17, 1899.)

Books—Continued.*By mail—Continued.*

Dutiable books imported by mail exempt from seizure, but other dutiable matter subject to seizure.—Seized goods may be returned to the country of origin at expiration of six months.—Precious articles excluded from mails to and from countries in which articles are liable to customs duties, or where circulation in domestic mails is prohibited. (T. D. 18887; January 29, 1898.)

Dutiable books imported by mail may be admitted without formal entry or invoice. (T. D. 18988; February 19, 1898.)

Importation of books by international mails and return to country of origin of articles which have become undeliverable.—Where mails are used for purpose of defrauding United States revenue, forfeiture proceedings should be instituted. (T. D. 18973; February 16, 1898.)

Children's—

A child's book entitled "Fröhliches Treiben," printed in German, and containing illuminated lithographic prints, specially designed for the amusement of children, held to be dutiable under paragraph 400, act of 1897, and not entitled to free entry under paragraph 502 as books printed exclusively in a foreign language. (T. D. 19537—G. A. 4200; June 21, 1898.)

Children's books or booklets having no lithographic prints bound in or attached to them in the condition as imported, but with blank pages in which are to be pasted certain illustrations lithographically printed contained in the same case, the whole being invoiced at one price for both books and plates, are to be regarded as entireties for the purpose of classification for duty and are dutiable either as "books * * * for children's use, containing illuminated lithographic prints," or as "booklets * * * printed in whole or in part by lithographic process," at 8 cents per pound under paragraph 400, act of 1897, and not as "books," or "printed matter," at 25 per cent ad valorem under paragraph 403 of said act. (T. D. 22599—G. A. 4803; November 8, 1900.)

Copyrighted (see, also, Copyrighted articles, etc.)—

Books translated and printed exclusively in languages other than English are not subject to the prohibition of section 3 of the copyright act of March 3, 1891, and may be imported free of duty, notwithstanding the English editions are copyrighted in the United States. (T. D. 21003; April 13, 1899.)

Copyrighted books printed in Europe from plates made from type set within the limits of the United States are not subject to prohibition of importation. (T. D. 21090; May 4, 1899.)

Prohibition of importation found in section 3 of the copyright act does not apply to translations into foreign languages of books printed in English and copyrighted in the United States. (T. D. 21018; April 18, 1899.)

Covers—

Book covers imported separately, dutiable according to component material of chief value, under act of 1897. (T. D. 21175—G. A. 4441; May 23, 1899.)

Devoted to original scientific research—

A book entitled Moller's Cod Liver Oil and Chemistry not a book devoted to original scientific research, but free as publications of individuals for gratuitous private circulation, under act of 1894, and where claim is so made in protests refund of duty can be made. (T. D. 19006; February 24, 1898.)

Unbound printed sheets of a work known as Politzer on the Ear free of duty as a scientific book devoted to original research, under paragraph 410, act of 1894. (T. D. 22423; August 10, 1900.)

In foreign language. (See Books, advertising medium; Books, children's; Welsh hymn books.)

Books—Continued.

Marking of—

Books, newspapers, pamphlets, maps, etc., do not require marking to indicate country of origin under the provisions of section 8, act of 1897. (T. D. 19239; April 18, 1898.)

Music printed in a foreign language—

Books of music printed exclusively in the German language are free of duty under act of 1894, under the provision in paragraph 411 for "books and pamphlets printed exclusively in languages other than English," and are not dutiable at the rate of 25 per cent ad valorem, under paragraph 311, as "music."—*Fischer v. United States*, decided January 22, 1900, in the circuit court for the southern district of New York, *Wheeler, J.* (suit 2545), followed; *in re Lyon* (G. A. 3313) reversed. (T. D. 22094—G. A. 4677; March 15, 1900.)

Music books containing music and printed matter in the German language free of duty under paragraph 311, act of 1894, for "books and pamphlets printed exclusively in languages other than English." (T. D. 21995; February 9, 1900.)

Printed in Canada—

Books printed in Canada, but bearing imprint of a city of the United States, refused entry under section 11, act of 1897. Such books not subject to seizure and forfeiture. (T. D. 19294; April 29, 1898.)

Public libraries—

All branches of public libraries, in separate sections of the same city, with distinct collections of books and catalogues, held to be separate libraries. (T. D. 18797—G. A. 4064; January 3, 1898.)

A law library, belonging to a law library association, and designed for the use of its members, is not a public library, nor is the association itself one established solely for educational or literary purposes within the meaning of paragraph 503 of the act of 1897. Law books, specially imported for such library, are dutiable at 25 per cent ad valorem, under paragraph 403 of said act, which provides for "books of all kinds," not specially provided for. (T. D. 21903—G. A. 4627; January 9, 1900.)

A law library owned by the Plymouth County Law Library Association, in Plymouth County, Mass., a corporation organized under the provisions of chapter 40 of the public statutes of Massachusetts and amendments, by virtue of which said library is supported out of the public funds and open to the use of every inhabitant of the county, is a public library within the meaning of paragraph 503, act of 1897. *In re Little, Brown & Co.* (G. A. 4627) distinguished.) Law books, specially imported for such library, not more than two copies of each book being included in one invoice, are free of duty under said paragraph 503. (T. D. 22079—G. A. 4673; March 8, 1900.)

The essential feature of a public use is that it is not confined to privileged individuals, but is open to the indefinite public. If the use is of such a nature as concerns the public, and the right to its enjoyment is open to the public upon equal terms, the use will be public whether compensation be exacted or not.—*Donohugh's appeal* (86 Pa. St. Rep., 306, at 313); *Gerke v. Purcell* (25 Ohio St. Rep., 229) cited and approved.—A law library, owned by the Law Association of Philadelphia, a corporation organized pursuant to the laws of Pennsylvania, which, by virtue of the charter of incorporation and the by-laws established thereunder, is open to the use of judges of the courts, resident and nonresident members of the bar, other public officials, law students, and by special permission to private citizens, said library being supported in part out of the public funds and in part by the subscriptions and dues of its members, is a public library within the meaning of paragraph 503, act of 1897.—*In re Little, Brown & Co.* (G. A. 4673) followed.—Law books specially

Books—Continued.**Public libraries—Continued.**

imported for such library are free of duty under said paragraph 503.—It seems that corporations of this character, which are supported in part by public taxes, hold the books purchased by them as trustees, and not otherwise, and that the county has such an interest in the library as to be able to restrain a sale of such books.—*Chester County Law Library v. Chester County*, 1 *Chester County Reports* (Pa.), 181. (T. D. 22585—G. A. 4795; October 31, 1900.)

The Association of the Bar of the City of New York is not a "public library," within the meaning of paragraph 503, act of 1897, and books imported for it are not entitled to free entry.—*In re Little, Brown & Co.* (G. A. 4673), and *in re American Express Company* (G. A. 4795) followed; *in re Little, Brown & Co.* (G. A. 4627) distinguished. (T. D. 22662—G. A. 4822; December 6, 1900.)

Publications for gratuitous private circulation—

A paper-covered publication, entitled "E. Merck, Darmstadt, Annual Report of the year 1896," devoted to pharmaco-therapeutic discoveries of the year, and published for gratuitous circulation to physicians and pharmacists, free of duty under paragraph 410, act of 1894. (T. D. 19452—G. A. 4169; June 2, 1898.)

Sample books with descriptive text—

Sample books with descriptive text not free under paragraph 501, act of 1897. (T. D. 20514—G. A. 4325; January 3, 1899.)

Sample books and pattern cards, with printed descriptive text, intended for general circulation for advertising purposes, are dutiable as "printed matter" at 25 per cent ad valorem under paragraph 403, act of 1897, and are not free of duty under the provision in paragraph 501 for "publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation."—*Metheson v. United States* (99 Fed. Rep., 261), affirming *in re Matheson* (G. A. 4325), followed; *Schieffelin v. United States* (84 Fed. Rep., 880) distinguished. (T. D. 22143—G. A. 4695; April 10, 1900.)

Stamp tax—

Entries of books, etc., for a library constituting part of municipal corporation not liable to stamp tax under act of June 13, 1898. (T. D. 21292; June 21, 1899.)

Unbound—

Cost of folding and collating, items of dutiable value of books. (T. D. 18774; January 7, 1898.)

Welsh hymn books—

Welsh hymn books containing 500 pages, of which 23 hymns are printed in English, held to be books not printed exclusively in language other than English, and not entitled to free entry under paragraph 502, act of 1897. (T. D. 19536—G. A. 4199; June 21, 1898.)

BORACIC ACID.

Boracic acid, 93 per cent, dutiable under paragraph 1, act of 1897, as boracic acid, and not under paragraph 11 as borate material. (T. D. 21429—G. A. 4504; July 22, 1899.)

BORDERS, COTTON. (See Cotton borders for window curtains.)

BOTANICAL SPECIMENS.

"Evergreen seedlings," grapevines, are specimens of botany or botanical specimens, and, when imported in pursuance of the purpose of conducting such experiments in forestry as may "be deemed most advantageous to the interests of a State and the advancement of the science of forestry generally," by developing them in connection and comparison with others, and with a view to making a collection of this and various similar vines for a scientific and public collection by a public institution, such as the Forestry College of Cornell Uni-

BOTANICAL SPECIMENS—Continued.

versity, are entitled to free entry under paragraph 666, act of 1897, providing free entry for "Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale." (T. D. 22532—G. A. 4779; October 8, 1900.)

BOTTLE CAPS.

Free entry of imported bottle caps for use in bottling domestic whisky for exportation. (T. D. 21179; May 24, 1899.)

BOTTLE STOPPERS.

Porcelain or china bottle stoppers glazed and fired dutiable at 30 per cent ad valorem under paragraph 84, act of 1894. (T. D. 21991; February 8, 1900.)

Porcelain or china bottle stoppers, on which are printed manufacturers' names, trade-marks, etc., in black, red, or blue, and glazed and fired, and not bought or sold in trade as decorated china, are dutiable under paragraph 84, act of 1894, as china or porcelain "not changed in condition by superadded ornamentation or decoration," and not under paragraph 85 as china, painted, printed, or otherwise decorated. The descriptive terms, "painted, tinted, * * * or otherwise decorated in any manner," used in said paragraph 85, refer to a "superadded ornamentation or decoration," and a trade-mark is not such. (T. D. 18916—G. A. 4073; January 29, 1898.)

Porcelain or china bottle stoppers, upon which are printed names of manufacturers or commercial firms in the United States and places of business, including trade-marks, held to be dutiable as decorated china at the rate of 35 per cent ad valorem under paragraph 85, act of 1897.—Appeal from decision of the Board, G. A. 4073. (T. D. 19014; February 28, 1898.)

White porcelain bottle stoppers, upon which are printed the name, monogram, and place of business of the user, etc., are dutiable at the rate of 55 per cent ad valorem under paragraph 95, act of 1897, as being "plain white and without superadded ornamentation of any kind," and not at 60 per cent ad valorem, under the same paragraph, as "printed * * * or otherwise decorated or ornamented in any manner," within the meaning of said paragraph.—United States *v.* Borgfeldt (suit 2757), decided January 6, 1900, in the circuit court for the southern district of New York by Wheeler, *J.* (T. D. 21991), and Koscherack *v.* United States (98 Fed. Rep., 596), followed; *in re* Borgfeldt (G. A. 4073) affirmed. (T. D. 22081—G. A. 4675; March 12, 1900.)

BOTTLED BRANDY ILLEGALLY IMPORTED. (See Appraised value of bottled brandy illegally imported.)

BOTTLES. (See, also, Champagne; Magnums.)

Beer, ale, and stout. (See Gauge of bottles, etc.)

Brandy—

Bottles containing one-tenth quart, dutiable. (T. D. 21931; January 20, 1900.)

Champagne. (See, also, Bottles, glass, filled; Magnums.)

Packages of less than one dozen bottles, dutiable. (T. D. 22118; March 30, 1900.)

Compound rates of duty—

Department holds that bottles containing merchandise subject to compound rates of duty are dutiable only as filled bottles under paragraph 99, act of 1897, and do not fall within the exception in said paragraph for bottles containing merchandise subject to ad valorem rates of duty. (T. D. 19018; February 28, 1898.)

Cut glass, with metal caps—

Cut-glass bottles with metal caps, cut glass being the component material of chief value, are dutiable under act of 1897 at the rate of 60 per cent ad valorem under the provision in paragraph 100 for articles of which cut glass is the component material of chief value, and not at 45 per cent ad valorem as manufactures of glass or metal, not specially provided for, under paragraph 112 or 193. (T. D. 21901—G. A. 4625; January 3, 1900.)

BOTTLES—Continued.

Cut stoppers—

Bottles, with stoppers cut on top or flat sides, dutiable under paragraph 100, act of 1897, at the rate of 60 per cent ad valorem. (T. D. 20887—G. A. 4391; March 21, 1899.)

Etched or decorated—

Bottles etched or otherwise ornamented dutiable at 40 per cent ad valorem under paragraph 90, act of 1894, as "glass bottles * * * etched or otherwise ornamented or decorated." (T. D. 20628; January 28, 1899.)

*Gauge of bottles. (See Gauge, etc.)**Glass, containing merchandise subject to compound rates of duty—*

Paragraph 100, act of 1897, provides for "glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers)." Held that in order to bring articles within the operation of the paragraph, the result of the processes enumerated must be ornamentation, decoration, or grinding. *Koscherak v. United States* (98 Fed. Rep., 596) followed.—The fact that the cost of grinding or cutting glass stoppers is comparatively little can not remove the articles from the operation of paragraph 100, act of 1897, if such grinding is more than is necessary for fitting the stoppers. *Saltonstall v. Wiebusch* (156 U. S., 601); *United States v. Hinsberger Cut Glass Company* (94 Fed. Rep., 645) followed.—A bottle on which is painted or printed a picture of a basket of flowers, forming part of a label, is a decorated bottle and dutiable under paragraph 100, act of 1897. If, however, the painting or printing consists only of plain lettering, the article is not decorated. *Koscherak v. United States, supra*, followed. (T. D. 22503—G. A. 4769; September 21, 1900.)

(Where the language of a tariff provision, in its ordinary meaning and grammatical construction, leads to an absurdity, hardship, or injustice, by the exaction of an exorbitant rate of duty, presumably not intended, a literal interpretation is to be avoided if a more reasonable result may be reached by a judicious modification of the meaning of the words in their ordinary sense. Accordingly it is held that the provision in paragraph 99, act of 1897, that glass bottles which "contain merchandise subject * * * to a rate of duty based in whole or in part upon the value thereof * * * shall be dutiable at the rate applicable to their contents," is not to be construed as meaning that the bottles shall be dutiable at the compound rates applied to their contents, but only at the *ad valorem* rate to which the contents are liable, subject, however, to the proviso in said paragraph 99 "that none of the above articles shall pay a less rate of duty than forty per centum ad valorem." (T. D. 22621—G. A. 4812; November 19, 1900.)

Decision of the Board of United States General Appraisers (G. A. 4812) appealed from.—Department holds that bottles imported filled with merchandise subject to compound rates of duty are dutiable at such compound rates under the exception in paragraph 99, act of 1897, and not at the *ad valorem* rate only as decided by the Board. (T. D. 22667; December 13, 1900.)

Glass, empty—

Empty glass bottles, of a capacity of more than 1 pint, dutiable at three-fourths of 1 cent per pound under paragraph 88, act of 1894, as "bottles, unfilled." Empty glass bottles, of a capacity of not more than 1 pint and not less than one-fourth of 1 pint, and not known as vials, dutiable at 40 per cent ad valorem, under paragraph 88, act of 1894, as "other glassware."—*Grace v. Collector* (79 Fed. Rep., 315; 24 C. C. A., 606) followed. (T. D. 20657—G. A. 4348; January 28, 1899.)

BOTTLES—Continued.

Glass, empty—Continued.

Empty bottles not entitled to free entry for institutions under paragraph 638, act of 1897. (T. D. 22592; November 6, 1900.)

Glass, filled—

Bottles containing champagne, if holding more than 1 pint, are dutiable at three-fourths of 1 cent per pound under paragraph 88, act of 1894. *United States v. De Luze* (C. C. A., second circuit), decided November 15, 1898, followed.—Likewise as to bottles of the same capacity, filled with other merchandise dutiable at specific rates, or with merchandise free of duty.—Bottles holding not more than 1 pint and not less than one-fourth of 1 pint, when filled as above, if usual and necessary coverings, are exempt from duty. *United States v. Ross* (C. C. A., second circuit), decided December 7, 1898; *United States v. Leggett* (66 Fed. Rep., 300), and *Grace v. Collector* (79 *id.*, 315; 24 C. C. A., 606) followed. (T. D. 20658—G. A. 4349; January 28, 1899.)

Glass, sand-blasted.

Glass bottles on which there have been produced, by the process of sand blasting, inscriptions giving the name of the owner or dealer and the brand of their contents, are not subject to classification under paragraph 100, act of 1897, as ornamented or decorated, nor as manufactures of glass under paragraph 112, but are dutiable as plain glass bottles, according to capacity, under paragraph 99.—*Koscherak v. United States* (98 Fed. Rep., 596) followed. *Koscherak v. United States* (91 Fed. Rep., 524), and *in re Koscherak*, G. A. 3957, reversed. *In re Witteman*, G. A. 4054, and *in re Borgfeldt*, G. A. 4073. (T. D. 21880—G. A. 4620; December 22, 1899.)

Glass tubes. (See Coverings.)*Old junk.* (See Junk, old bottles.)*Old Tom Gin, capacity of bottles*—

Department's ruling (T. D. 20898) regarding capacity and measurement of contents of bottles of Burnett & Co.'s Old Tom Gin applicable to Booth & Co.'s Old Tom Gin. (T. D. 21184; May 26, 1899.)

Soda water. (See Soda-water bottles.)*Still wines in.* (See Still wines in bottles.)

BOUNTIES. (See, also, Countervailing duty; Sugar.)

Belgian sugar. (See Sugar.)

Bounties paid by Government of Japan on export of silk. (T. D. 19328; circular 79, May 11, 1898. T. D. 19462; circular 99, June 8, 1898.)

German raw sugar. (See Sugar.)

Netherlands sugar. (See Sugar.)

BOUNTY, RELATION OF INTERNAL-REVENUE TAX TO.

Noncollection of an internal-revenue tax by the exporting country does not constitute an export bounty within the contemplation of section 5, act of 1897. Whenever such tax has been collected and an excessive drawback allowed on exportation, the excess of the drawback over the tax collected must be treated as a bounty subject to countervailing duty under said section 5. (T. D. 19321; May 6, 1898.)

BOVRIL WINE. (See Wine, Bovril.)

BOWL BLANKS, GLASS. (See Glass blanks.)

BOX SHOOKS. (See Shooks.)

BOXES.

Anchovies packed in tin. (See Anchovies.)*Billiard-chalk boxes.* (See Billiard chalks.)*Brass, containing mourning pins.* (See Pins, mourning.)

BOXES—Continued.

- Bronze powder.* (See Coverings.)
- Fancy paper.* (See Paper boxes, fancy.)
- Jewelry, covered with surface-coated paper.* (See Jewelry boxes.)
- Orange.* (See Orange boxes.)
- Pill.* (See Pill boxes.)
- Sardine.* (See Fish, sardines in tins.)
- Sardine, keys for.* (See Sardine boxes.)
- Shell and fancy.* (See Shell boxes.)
- Tin boxes as coverings.* (See Coverings.)
- Tin linings.* (See Coverings.)
- Tobacco, subject to duty.* (See Tobacco.)

BOXES AND BARRELS.

Importation of, made from American shooks and staves. (T. D. 21748; circular 134, November 11, 1899.)

Importation of, manufactured from shooks exported from the United States.—
Amendment of article 337, regulations of 1892. (T. D. 21160; circular 74, May 18, 1899.)

BRAIDS. (See, also, Cotton; Lace.)

Chip and straw braids, etc.—

Chip and straw braids or plaits stitched or sewn with cotton thread and cord in groups of two or more, or into so-called plateaux, about 18 by 36 inches in size, and which are intended and suitable for use in making or ornamenting hats, bonnets, or hoods, are dutiable at 30 per cent ad valorem under the provisions of paragraph 449, act of 1897, and not at 15 per cent or 20 per cent ad valorem under paragraph 409, being expressly excluded therefrom because not composed wholly of chip, straw, etc., the cotton thread and cord used and labor employed in stitching the same constituting a substantial element of cost thereof. (T. D. 22124—G. A. 4687; March 29, 1900.)

Cotton. (See Cotton braids.)

Cotton coronation. (See Cotton cord.)

Elastic—

Braids made of cotton or other vegetable fiber and of india rubber, irrespective of the value of the rubber component, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, and not at 45 per cent or 30 per cent ad valorem under paragraphs 320, 322, or 449 of said act. Likewise, braids made of silk and india rubber are dutiable at 60 per cent ad valorem under paragraph 390 of said act, and not at 50 per cent ad valorem under paragraph 391.—
Cords made of cotton and india rubber are dutiable at 45 per cent ad valorem under paragraph 320, and of silk and india rubber at 50 per cent ad valorem under paragraph 389 of said act. (T. D. 19773—G. A. 4221; July 21, 1898.)

Braids made of vegetable fiber and india rubber are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, irrespective of the value of the india rubber component, and not at 30 per cent ad valorem under paragraph 449 of said act. Braids made of silk and india rubber are likewise dutiable at 60 per cent ad valorem under paragraph 390 and not dutiable at 50 per cent ad valorem under paragraph 391 of said act. (T. D. 20554—G. A. 4332; January 11, 1899.)

Fancy straw braids—

Braids composed of metal, glue, and hemp, hemp chief value, commercially known as fancy straw braids, for ornamenting hats, bonnets, and hoods, excluded from free entry under paragraph 518, act of 1890. (T. D. 20621; January 26, 1899.)

BRAIDS—Continued.

Fancy straw braids—Continued.

Straw braids, technically known as "straw lace," used in making or ornamenting hats, etc., composed of straw and cotton thread, straw chief value, dutiable at 30 per cent ad valorem as manufactures of straw under paragraph 449, act of 1897. (T. D. 22170; April 21, 1900.)

Hat. (See Hat braids.)*Lace.* (See Lace.)*Shoe lace.* (See Cotton braids.)*Vegetable fiber*—

Braids composed of vegetable fiber and known as "herringbone braids," "feather-stitch braids," "novelty braids," "wave braids," and as "rickrack braids," are used chiefly or exclusively as trimmings. Braids of same material known as "feather-edge braids," "star braids," "Renaissance or Battenburg braids," "guipure lace braids," and as "beading," are used as trimmings and in fancy-work, also in making tidies, doilies, and other articles. Certain braids of vegetable fiber known as "hat braids" are used chiefly in making hats or bonnets; also, to a considerable extent, for trimming such articles. Braids of vegetable fiber, both flat and tubular, known as "shoe-lace braids," imported in webs from 120 to 144 yards or more in length, are used chiefly in making shoe laces by being cut into suitable lengths and tagged for that purpose, but are also used to some extent as trimmings. All these, and other braids composed of vegetable fiber, irrespective of their use, whether as trimmings or otherwise, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897. The term "trimmings," as used in the tariff act, has reference to the use of articles to ornament, embellish, decorate, adorn, complete, or to add to the appearance of, or to give a finished effect to, a garment or other article. (T. D. 20515—G. A. 4326; January 3, 1899.)

Worsted—

Certain articles (1) made of wool or worsted braid of different widths stitched in place by hand or machinery in various conventional openwork designs, and intended to be sewn or otherwise attached to women's cloaks or waists as trimmings or ornaments, and which are incurved or hollowed at the top to conform to the shape of the garments about the neck, are not dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897, but at 44 cents per pound and 60 per cent ad valorem under paragraph 370 of said act. (2) A variety of fancy trimmings of different widths, composed of wool and described in the invoices variously as "mohair gimps," "mohair insertion," "mohair edge," "mohair volants," "braid gimps," and as "black fancy braids," are dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371 of said act. (T. D. 19770—G. A. 4218; July 21, 1898.)

BRANDIES UNDER RECIPROCAL ARRANGEMENTS. (See Reciprocity.)

BRANDY, GAUGE OF. (See Gauge of bottles, etc.)

BRANDY ILLEGALLY LANDED. (See Appraised value of bottled brandy illegally imported; Imported merchandise illegally landed.)

BRANDY, RAISINS USED IN MANUFACTURE OF. (See Raisins used in the manufacture of brandy.)

BRASS JEWELRY. (See Jewelry.)

† BRASS WIRE. (See Metallic packing.)

BRECCIA. (See, also, Marble.)

A species of limestone or marble, crystallized, micaceous in appearance, and composed of broken fragmentary material of a violet or bluish-gray color, the cemented fragments of limestone being of an angular character, sometimes

BRECCIA—Continued.

called "breche violette," is held to be breccia and free of duty as such under paragraph 508, act of 1897, and not subject to classification either as marble under paragraph 114 or as a crude mineral substance under paragraph 614.—Compare *in re* Jackson, G. A. 4577. (T. D. 22075—G. A. 4669; March 8, 1900.)

Breccia dutiable as "marble in block, rough or squared only," under paragraph 114, act of 1897, at 65 cents per cubic foot.—Appeal from decision of Board of General Appraisers, G. A. 4669. (T. D. 22099; March 21, 1900.)

BRECHE VIOLETTE. (See Breccia.)

BREEDING ANIMALS. (See Animals.)

BRETONE COTTON NETS. (See Cotton lace.)

BRICKS, SCOURING. (See Pumice stone.)

BRIER ROSE. (See Rose plants.)

BRISTLES.

Uncleaned, unassorted bristles tied up in tufts or small bunches, the "root" and "flag" ends mixed indiscriminately either way, held to be bristles crude, and not sorted, bunched, or prepared within the meaning of paragraph 411, act of 1897, and free of duty under paragraph 509. (T. D. 20213—G. A. 4297; October 17, 1898.)

BROKEN GLASS. (See Glass, broken.)

BROKERS. (See Customs brokers; Power of attorney.)

BRONZE MOUNTED CHINA VASES.

Bronze mounted china vases, decorated, dutiable as decorated china at 60 per cent ad valorem under paragraph 101, act of 1890, and not as manufactures of metal. (T. D. 21140; May 13, 1899.)

BRONZE POWDER BOXES. (See Coverings.)

BRONZE STATUARY. (See, also, Statuary.)

Bronze or spelter statuary, if cast, dutiable on importation at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, and not admitted to entry at 15 per cent ad valorem under commercial agreement with Italy. (T. D. 22510; September 26, 1900.)

BROOCHES. (See, also, Jewelry.)

Brooches or lockets in the form of oval or elliptical medallions, made of gold or of silver, and containing miniature portraits in water colors made upon ivory, are dutiable as jewelry under paragraph 434, act of 1897, and not at 20 per cent ad valorem as paintings under paragraph 454 of said act.—Snuffboxes and patch boxes made in chief value, respectively, of ivory and metal, the lids whereof are decorated with miniature portraits painted in water colors, are dutiable at 35 per cent and 45 per cent ad valorem, respectively, under paragraphs 450 and 193 of said act, according to component material of chief value, and not at 20 per cent ad valorem under paragraph 454 as paintings. (T. D. 19714—G. A. 4213; July 14, 1898.)

BROWN'S CHLORIDINE.

Dutiable as a medicinal proprietary preparation containing alcohol, at 50 cents per pound under paragraph 74, act of 1890. (T. D. 20561; January 18, 1899.)

BRUSH BINDING. (See Skirt binding.)

BUCKLES.

Overall buckles dutiable as trousers buckles under paragraph 412, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20865; March 18, 1899.)

BUCKLES AS JEWELRY. (See Jewelry.)

BUCKRAM. (See Jute fabric.)

BUFFALO HIDES. (See Hides.)

BUFFALO, N. Y., EXPOSITION AT. (See Expositions, Pan-American.)

BULBS, NONEDIBLE. (See Plant bulbs.)

BULLION. (See, also, Base bullion; Lead bullion.)

The proportion of bullion smelted in bond to be set aside must be equal to 90 per cent of the dutiable metal or metals contained in such bullion. (T. D. 20492; January 4, 1899.)

BULLION, TAX ON. (See Stamp tax.)

BURDEN OF PROOF, SEIZURE, ETC. (See Seizure, burden of proof.)

BURIAL CASKETS. (See Casket containing a corpse.)

BURLAP GOODS. (See, also, Bags; Drawback.)

Burlap goods suitable for baling of cotton or the manufacture of coarse sacking not free as paper stock. (T. D. 18935; February 8, 1898.)

BURLAPS, USUAL COVERINGS. (See Tobacco.)

BUTCHERS' SAWS. (See Saws.)

BUTTER. (See Prune butter.)

BUTTERFLIES, STEEL, AS JEWELRY. (See Jewelry.)

BUTTON BLANKS.

Black disks of vegetable ivory about half an inch in diameter, with hole through center, dutiable at three-fourths of a cent a line per gross and 15 per cent ad valorem under paragraph 414, act of 1897, as button blanks. (T. D. 19416—G. A. 4155; May 26, 1898.)

BUTTON SHANKS.

Certain metal shanks not dutiable under paragraph 414 as buttons or parts of buttons, but under paragraph 193, act of 1897, at 45 per cent ad valorem. (T. D. 21369—G. A. 4475; July 3, 1899.)

BUTTONS. (See, also, Collar and cuff buttons; Diamonds, imitation; Opal buttons; Watches.)

Fancy forms of metal and of glass, respectively, connected in pairs with metal chains or cords from about an inch to 2 inches long, intended to be worn on the back of women's dress skirts, just below the waist, or otherwise, to hold parts of garments together; articles of metal, in imitation of gold or of oxidized silver, set with imitation diamonds or other precious stones, or which are composed of glass in imitation of rock crystal and shaped either like Maltese crosses, stars, or leaves, or are oblong or olive-shaped, in the form of fancy buckles and having button-formed eyes, loops, or shanks. All of the above are properly dutiable at 50 per cent ad valorem under the provision in paragraph 414, act of 1897, for "buttons not specially provided for in this Act." (T. D. 22164—G. A. 4702; April 17, 1900.)

C.

CABINET WOOD. (See Sawed walnut planks.)

CABLE.

Telephone switchboard cables, composed of 64 copper wires, each tin-coated and covered with cotton, the whole grouped together and wrapped successively with paper, metal foil, paper, cotton threads, and water-proof material, the wire being the component of chief value, are dutiable as articles manufactured from copper wire under the proviso to paragraph 137, act of 1897, and are not dutiable as covered wire. (T. D. 22380—G. A. 4733; July 23, 1900.)

CACAO. (See Cocoa.)

CACHOU DE LAVAL, CHEMICAL COMPOUND. (See Cutch.)

CACHOUS, VICTORIA.

Cachous used by smokers and others to sweeten the breath dutiable at the rate of 40 per cent ad valorem under paragraph 61, act of 1894, as perfumery. (T. D. 18835; January 19, 1898.)

CADDIES, TEA. (See Tea caddies.)

CADET GLOVES. (See Gloves.)

CALADIUM PLANT BULBS. (See Plant bulbs.)

CALAIS, ME.

Support of entry, with privileges of immediate-transportation act. (T. D. 22295; June 18, 1900.)

CALCIUM CARBIDE. (See, also, Drawback.)

Calcium carbide dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 20555—G. A. 4333; January 12, 1899.)

CALFSKINS AND HIDES. (See, also, Hides.)

Classification of. (T. D. 19953; circular 165, August 27, 1898. T. D. 20082; circular 173, September 23, 1898.)

Dividing line, as to weight, between raw calfskins and raw hides of cattle is 25 pounds, and as to dry skins and dry hides 12 pounds. Skins weighing under such amounts are entitled to free entry under paragraph 664, act of 1897, as "skins of all kinds," and are not dutiable as "hides" under paragraph 437.—*In re Haberman* (G. A. 4052) explained and approved. (T. D. 19716—G. A. 4215; July 15, 1898.)

Dividing line between calfskins and hides under paragraphs 437 and 664, act of 1897.—Appeal from decision of Board, G. A. 4215. (T. D. 19852; August 10, 1898.)

Dividing line between calfskins and hides under paragraphs 437 and 664, act of 1897.—Appeal from decision of Board.—Instructions of Department to be followed in all analogous cases. (T. D. 19954; August 27, 1898.)

Dividing line between skins and hides not established for guidance of officers of the customs by decision of Board of General Appraisers, G. A. 4052. (T. D. 19001; February 23, 1898.)

Long-haired raw calfskins are not entitled to free entry as "furs, undressed," under paragraph 561, act of 1897, or as "fur skins of all kinds not dressed in any manner," under paragraph 562.—*In re Haberman* (G. A. 4052), holding such skins to be free under paragraph 664, approved. (T. D. 18837—G. A. 4065; January 15, 1898.)

Russian calfskins free of duty under paragraph 664, act of 1897. (T. D. 21989; February 8, 1900.)

CALTROP NUTS. (See Water chestnuts.)

CAMEL'S-HAIR PRESS CLOTH. (See Hair press cloth.)

CAMERAS.

Cameras not personal effects. When brought by amateurs and by persons for pleasure and diversion, not free as professional implements, instruments, or tools of trade. (T. D. 19103; March 16, 1898.)

CAMPHOR OIL.

Camphor oil dutiable at the rate of 25 per cent ad valorem as an essential or distilled oil under paragraph 60, act of 1894. (T. D. 18831; January 19, 1898.)

CANADA. (See, also, Animals; Transit of coal through Canada.)

American race horses from. (See Race horses, American.)

Baggage under card manifest from. (See Baggage.)

Bonds covering goods in transit through United States to, subject to stamp tax, under act of June 13, 1898. (See Stamp tax.)

Cattle dying in transit. (See Cattle.)

Cattle, injury after importation, damage allowance. (T. D. 22689—G. A. 4830; December 20, 1900.)

Consolidation of shipments destined for. (See Shipments, consolidation of.)

Drawback bonds on shipments to. (See Landing certificates.)

Drawback on exportations to. (See Drawback.)

Dutiable value of fulminate of mercury from. (See Fulminate of mercury.)

Export of animals from. (See Canadian animals for export.)

Free goods in transit to. (See Transit goods.)

Fulminate of mercury from. (See Fulminate of mercury.)

Goods shipped by express through United States to and from points in Canada and British Columbia; instructions as to bonds covering such goods and stamp tax on same under act of June 13, 1898. (T. D. 20049; September 14, 1898.)

Green willow cuttings imported from. (See Willow cuttings.)

Horses in transit through the United States from and to points in Canada not subject to veterinary inspection. (T. D. 22542; October 13, 1900.)

Importations by mail, disposition of undelivered packages. (See Mail, importations by.)

Indian goods from. (See Indian goods.)

Inspection at subports of Fort Covington, Mooers Junction, and Chateaugay, N. Y., of animals from. (See Animals imported from Canada.)

Inspection of animals from. (See Animals imported from Canada.)

Justices of the peace, oaths on entry of household effects. (See Oaths, etc.)

Mail importations, disposition of undelivered. (See Mail, importations by.)

Official correspondence with persons residing in Canada is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as it relates to postage stamps. (T. D. 22581; November 2, 1900.)

Postal cards of Canada free of duty when imported to be returned to Canada for securing information necessary to the conduct of importer's business and not as articles for sale. (T. D. 22119; March 30, 1900.)

Proof required in case of returned goods representing shipments to Canada in foreign vessels. (T. D. 20768; March 1, 1899.)

Rags from Canada, disinfection required under certain conditions. (T. D. 22037; February 27, 1900.)

School books printed in, bearing imprint of city of United States. (See Books.)

Sealing of transit baggage from. (See Baggage.)

Sealskin garments worn by persons temporarily visiting United States. (See Seal-skin garments.)

Sheep from, for immediate slaughter. (See Declarations.)

Transit goods from, warehousing. (See Transit goods.)

Transportation of goods from one place in Canada to another, via Alaska. (T. D. 19379; circular 86, May 24, 1898.)

Warehousing of transit goods from. (See Transit goods.)

CANADIAN ANIMALS FOR EXPORT. (See, also, Alaska.)

Exportation of Canadian cattle and sheep from Portland, Me., Boston, Mass., New York, N. Y., Philadelphia, Pa., Baltimore, Md., and Newport News, Va. (T. D. 21789; November 22, 1899.)

CANADIAN CATTLE IN ALASKA. (See Alaska.)

CANADIAN DUTIES, ETC. (See Fulminate of mercury.)

CANADIAN WHEELMEN'S ASSOCIATION. (See Bicycles.)

CANARY SEED. (See Seed, canary.)

CANCELLATION OF SALT BONDS. (See Salt bonds.)

CANDLE HOLDERS.

Candle holders in pairs designed for use on Christmas trees, dutiable as manufactures of metal at 45 per cent ad valorem under paragraph 193, act of 1897, and not as toys. (T. D. 19138—G. A. 4111; March 22, 1898.)

CANDLES, COLORING FOR. (See Coal-tar dyes.)

CANNED BLUEBERRIES. (See Fruits preserved in their own juice.)

CANNED TURTLE MEAT. (See Turtle meat, canned.)

CANNON, OLD. (See Old cannon.)

CANTON TEAS. (See Tea.)

CANVAS. (See, also, Artists' canvas.)

Double-warp jute. (See Jute canvas.)

Flax canvas, certain 14 packages denied benefits of act of April 1, 1898. (T. D. 19320; May 6, 1898.)

Painted photographs mounted on canvas. (See Photographs.)

CANVAS, ARTISTS'. (See Artists' canvas.)

CAPE NETS, COTTON. (See Cotton lace.)

CAPS.

Bottles, free entry of caps for bottles. (See Bottle caps.)

Caps composed of hair or fur of rabbit are dutiable at 35 per cent ad valorem as manufactures of fur under paragraph 450, act of 1897, and not under the provision for "hats," composed of fur of the rabbit, in paragraph 432. (T. D. 22228—G. A. 4708; May 10, 1900.)

Oxford caps. (See Regalia.)

Wool-knit caps. (See Wool knit caps.)

Woolen-knit caps, tam-o'-shanters. (See Knit crocheted goods.)

CAPSULES, METAL, CONTAINING CARBOLEUM. (See Carboleum.)

CARBIDE, CALCIUM. (See Calcium carbide; Drawback.)

CARBOLEUM. (See, also, Carbolineum).

Carboleum, so called, imported in steel cylinders or tubes, a liquid substance known commercially and in chemistry as "carbonic acid," and also as "carbonic-acid gas," and described by the symbol CO_2 , is dutiable at 25 per cent ad valorem under the provision in paragraph 1, act of 1897, for "all other acids not specially provided for in this Act." (T. D. 19134—G. A. 4107; March 18, 1898.)

Carboleum contained in metal capsules or containers, and known as "sparklets," is dutiable as an acid not specially provided for under paragraph 1, act of 1897, at 35 per cent ad valorem. Coverings for same made of steel are usual and necessary coverings and not separately dutiable.—*In re Hempstead* (96 Fed. Rep., 94) and G. A. 4649 and 4662 cited and followed; *United States v. Matthews* (78 Fed. Rep., 345) distinguished. (T. D. 22402—G. A. 4737; July 30, 1900.)

CARBOLIC SOAP, MEDICINAL.

So-called "carbolic soap," imported in iron drums in the condition of a brown stiff paste, and intended and adapted for use as an insecticide, germicide, disinfectant, and antiseptic in spraying trees, flowers, and plants, and externally on the human and animal body, which consists of potash and soda soap combined with carbolic acid, is dutiable at 15 cents per pound as medicated soap under paragraph 72, act of 1897. (T. D. 22589—G. A. 4799; November 2, 1900.)

CARBOLINEUM. (See, also, Carboleum.)

Carbolineum or "tar oil" free of duty as a product of coal tar under paragraph 443, act of 1894. (T. D. 19152; March 29, 1898.)

Merchandise described variously in the invoices as "teerol," "tar oil," "coal-tar oil," etc., a patented article, known as "carbolineum," being a liquid substance of a dark-brown color, somewhat similar in appearance and odor to so-called dead or creosote oil, and which is composed of a distillate of coal tar known as "dead oil" or as "heavy oil of coal tar," or as "anthracin oil," or "green oil," and chlorine or chloride of zinc, is not the article known to commerce as dead or creosote oil, but is a chemical compound, dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21061—G. A. 4426; April 25, 1899.)

CARBON, BLOOD CHAR. (See Blood char.)

CARBON STICKS. (See Carbons, electric; Arc-light carbons.)

CARBONATE OF BARYTA, GROUND. (See Baryta.)

CARBONATE OF POTASH, REFINED.

Refined carbonate of potash free as carbonate of potash under paragraph 595, act of 1894. (T. D. 18810; January 15, 1898.)

Refined carbonate of potash was entitled to free entry as "potash, * * * carbonate of," under paragraph 595, act of 1894, and was not subject to duty under paragraph 60, as within the description "all chemical compounds and salts, not specially provided for in this Act."—United States v. Giese (83 Fed. Rep., 692) and Board decision *in re* Giese (G. A. 3604) followed. (T. D. 19067—G. A. 4087; March 5, 1898.)

CARBONIC ACID, OR CARBOLEUM. (See Carboleum.)

CARBONS, ARC-LIGHT. (See Arc-light carbons.)

CARBONS, ELECTRIC. (See, also, Arc-light carbons.)

Carbons for electric lighting imported in lengths of 36 inches dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as "articles composed of carbon not specially provided for."—T. D. 19906 (G. A. 4236) sustained. (T. D. 21906; January 12, 1900.)

Electric carbons dutiable at rate of 90 cents per one hundred under paragraph 98, act of 1897.—Appeal from decision of Board, G. A. 4236. (T. D. 19955; August 27, 1898.)

Electric-light carbons, otherwise known as carbon points, sticks, or pencils, are dutiable at 20 per cent ad valorem as nonenumerated manufactured articles, under section 3, act of 1894, and not at 30 per cent, under paragraph 86, as "articles composed of earthen or mineral substances."—G. A. 3866 reversed; Dingelstedt v. United States (C. C. A.), and s. c., 87 Fed. Rep., 190, followed. (T. D. 20653—G. A. 4344; January 26, 1899.)

Sticks or rods of carbon in lengths, respectively, of 36, 29, and 24 inches, not suitable for electric lighting until further manufactured by being cut up into shorter pieces and ground and pointed, are dutiable at 35 per cent ad valorem under paragraph 97, act of 1897, as "articles * * * composed of carbon," and not under paragraph 98 as "carbons for electric lighting." There is no warrant in the tariff law for the local appraiser or collector to assess such articles upon the theory that each rod may be made into a number of smaller rods suitable for electric lighting. (T. D. 19906—G. A. 4236; August 12, 1898.)

Sticks or rods of carbon in lengths of 24 inches and not suitable for electric lighting until further manufactured are dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as articles composed of carbon not specially provided for. They are not dutiable under the provision in paragraph 98 for "carbons for electric lighting," at the rate of 90 cents per hundred, either

CARBONS, ELECTRIC—Continued.

on the basis of the number of pieces as imported or of the number of electric-light carbons of the usual lengths that may be presumed to be intended to be made out of the sticks as imported.—*United States v. Reisinger* (94 Fed. Rep., 1002), reversing the decision of the circuit court (91 *id.*, 638), followed; *in re Downing* (G. A. 4236) affirmed. (T. D. 22059—G. A. 4667; March 6, 1900.)

CARDBOARD.

Cardboard dutiable as paper at 25 per cent ad valorem under paragraph 402, act of 1897. (T. D. 20519—G. A. 4330; January 10, 1899.)

CARDBOARD PORTFOLIOS. (See Coverings.)**CARD MANIFESTS OF BAGGAGE FROM CANADA.** (See Baggage.)**CARDS.**

Pattern sample, with printed descriptive text, dutiable as printed matter under act of 1897. (T. D. 22143—G. A. 4695; April 10, 1900.)

Postal, Canadian, free of duty when imported to be returned to Canada for securing information necessary to the conduct of an importer's business and not as articles of sale. (T. D. 22119; March 30, 1900.)

CARDS AND BOOKS, COPYRIGHTED. (See Copyrighted articles.)**CARDS, PLAYING.** (See Playing cards.)**CARGO, UNPERMITTED.**

Amending the present form of application "to allow unpermitted cargo to remain on the wharf." (T. D. 19390; circular 90, May 27, 1898.)

CARGOES AS WAR PRIZES. (See War prizes.)**CARGOES, LEGIBILITY OF MANIFESTS.** (See Manifests.)**CARICA PAPAYA.**

Carica papaya dutiable as a medicinal preparation in the preparation of which alcohol is used at 50 cents per pound under paragraph 74, act of 1890. (T. D. 21389; July 15, 1899.)

CARNEGIE ART GALLERIES. (See Art, works of.)**CARPETING.**

Felt carpeting dutiable at 50 per cent ad valorem under the provisions of paragraph 381, act of 1897, for "carpeting of wool." (T. D. 21982; February 7, 1900.)

Felt carpeting imported in pieces $1\frac{1}{2}$ yards wide and from 70 to 80 yards long held to be dutiable as carpeting of wool at 50 per cent ad valorem under paragraph 381, act of 1897. (T. D. 20008—G. A. 4254; September 2, 1898.)

Felt carpeting imported in pieces or rolls dutiable as felts not woven under paragraph 370, act of 1897, at 44 cents per pound and 60 per cent ad valorem.—Appeal from decision of the Board, G. A. 4487. (T. D. 21448; August 1, 1899.)

Unwoven wool felt in rolls of $6\frac{1}{4}$ yards wide and 60 and 70 yards long, and commercially known as felt carpeting, is dutiable under paragraph 381, act of 1897, at 50 per cent ad valorem, as "carpeting of wool," and not under paragraph 370 as "felts not woven * * * composed wholly or in part of wool."—*In re Dobson* (G. A. 4254) followed. Compare *in re Plum*, G. A. 1063. (T. D. 21401—G. A. 4487; July 13, 1899.)

Wool Dutch carpets. (See Wool.)

CARRIERS' LIENS. (See Liens.)**CARS.**

Storage of tea, pending examination, in cars as constructive warehouses at ports not having storage facilities permissible, provided cars are kept under supervision of customs officials and are not allowed to be removed from the port. (T. D. 22184; April 25, 1900.)

CARS—Continued.

Trucks, reimported domestic, repaired abroad, entitled to free entry if not enhanced in value. (T. D. 22568; October 29, 1900.)

CARS, MANIFESTS. (See Baggage; Cording and sealing.)

CARTAGE AND STORAGE CHARGES. (See, also, Charges.)

Where imported merchandise is regularly invoiced and complete entry thereof has been made, payment of cartage and storage charges not required of importer for conveying the goods to and retaining same in appraiser's store, or place utilized as such, for purposes of examination and appraisement. When cartage and storage charges accrue and become payable by importers. (T. D. 22346; July 11, 1900.)

CARTHAGENA IPECAC.

Carthagenia ipecac, so called, and similar drugs produced, manufactured, or prepared in any other country than England, Scotland, France, or Germany, and not conforming in strength and purity to the pharmacopœia and dispensatory of those countries, must conform to the United States pharmacopœia and dispensatory to entitle the same to entry.—Right of appeal by owner or consignee, if dissatisfied with findings of examiner in the first instance, under section 2936, Revised Statutes, and articles 1292 and 1293, Customs Regulations, 1899. (T. D. 22432; August 14, 1900.)

Carthagenia ipecac entitled to entry when conforming to the standard of strength and purity established by the United States pharmacopœia and dispensatory.—Treasury decision 22432 construed. (T. D. 22493; September 19, 1900.)

CARTRIDGE OR POWDER BAGS. (See Silk cloth.)

CASEIN.

Casein not classifiable as albumen under act of 1897. (T. D. 20614—G. A. 4340; January 23, 1899.)

CASES AND PACKING CHARGES. (See Dutiable value.)

CASING, BONE.

Bone casings composed of silk and cotton dutiable as manufactures of silk. (T. D. 21929; January 19, 1900.)

CASKET CONTAINING A CORPSE.

A casket containing a corpse free of duty as a necessary covering, and not treated as an importation of goods, wares, and merchandise within the meaning of the tariff law. (T. D. 21464; August 5, 1899.)

CASSAVA. (See Tapioca flour.)

CASTILE SOAP.

Certain soap made from a low grade of residuum olive oil, which had undergone treatment with sulphuric-acid gas and distillation, known as "olive-oil foots," held to be castile soap, and dutiable at 20 per cent ad valorem under paragraph 63, act of 1894. (T. D. 18891; January 31, 1898.)

CATGUT STRINGS. (See Spinning gut; Worm gut and catgut strings.)

CATTLE. (See, also, Animals; Canadian animals, etc.; Damage allowance; Horses and cattle of immigrants.)

Anthrax vaccine for prevention of disease in cattle free of duty; reversal of G. A. 4600. (T. D. 22637; November 27, 1900.)

Canadian cattle imported into district of Alaska in British vessels may be landed at a point below Dyce on entry of vessel at Dyce, and as cattle are in transit no duty attaches. No quarantine or inspection required. (T. D. 18962; February 12, 1898.)

Cattle from Mexico may be driven through territory of the United States to reach pasturage in Lower California, if found in a healthy condition before crossing line. (T. D. 19395; May 27, 1898.)

CATTLE—Continued.

Cattle tails held to be free of duty as hide cuttings under paragraph 572, act of 1897. (T. D. 19139—G. A. 4112; March 22, 1898.)

Cattle driven across the boundary line from Texas into Mexico by the owner for the purpose of temporary pasturage, in order to be entitled to free entry under paragraph 473, act of 1897, must be brought back to the United States within six months from the date of exportation. The regulations of the Secretary of the Treasury, moreover, made for the enforcement of said paragraph, must be substantially complied with by the importer. (T. D. 19984—G. A. 4249; August 29, 1898.)

Cattle imported, which by reason of death or unfit condition, were not exported, duty attaches at port of proposed exportation. (T. D. 21956; January 30, 1900.)

Cattle in transit through the United States found dead in cars on arrival at seaboard ports, and not exported on account of removal for sanitary reasons, not chargeable with duty. (T. D. 22465; August 31, 1900.)

Cattle injured after importation, remedy under section 2984, Revised Statutes. (T. D. 22689—G. A. 4830; December 20, 1900.)

Food, Faramel. (See Vessels.)

Hair from Marseilles, France, no disinfection of. (See Disinfection of hides, etc.)

Hides affected with anthrax. (See Hides.)

Hides from Mexico, tagging of. (See Hides.)

Hides of, limed. (See Hides of cattle, limed.)

Neat cattle, prohibition of importation of, into Porto Rico. (See Porto Rico, neat cattle.)

No authority of law for refund of duty on cattle dying while in the custody of officers of customs. (T. D. 19543; June 23, 1898.)

Omaha Exposition. (T. D. 18824; circular 12, January 18, 1898.)

Penal duty on. (See Penal duty.)

Quarantine and inspection of. (T. D. 22270; June 7, 1900.)

Vaccine virus for anthrax. (See Vaccine.)

CAUSTIC SODA. (See Insecticide.)

CELLULOID.

Sheets of celluloid (which is a compound of pyroxylin), 55 by 24 inches in dimensions, polished on both sides, and adapted to various uses by simply being cut into smaller sizes, are dutiable under paragraph 17, act of 1897, at 65 cents per pound and 25 per cent ad valorem as celluloid "in finished or partly finished articles," and not under any other clause of said paragraph, nor under section 6 of said act, as a nonenumerated manufactured article. (T. D. 19583—G. A. 4204; June 24, 1898.)

Sheets of celluloid polished on both sides held to be "finished or partly finished articles" within the meaning of paragraph 17, act of 1897, and dutiable at the rate of 65 cents per pound and 25 per cent ad valorem. (T. D. 21870; December 22, 1899.)

Sheets of celluloid, polished on both sides, is dutiable at the rate of 65 cents per pound and 25 per cent ad valorem under paragraph 17, act of 1897, providing for "collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, * * * if in finished or partly finished articles."—United States *v.* Eschwege (decided December 7, 1899, by the circuit court of appeals for the second circuit) followed; Eschwege *v.* United States (91 Fed. Rep., 754) reversed, and *in re* Eschwege (G. A. 4204) affirmed. (T. D. 21881—G. A. 4621; December 26, 1899.)

CEMENT. (See, also, Bicycle cement.)

Keene's nonhydraulic cement dutiable at 20 per cent under paragraph 89, act of 1897.—G. A. 2425 modified. (T. D. 20130—G. A. 4284; September 30, 1898.)

CERITE. (See Cerium.)

CERIUM.

Cerium ore exempt from duty as crude mineral under paragraph 614, act of 1897. (T. D. 20245—G. A. 4301; October 25, 1898.)

CERTIFICATE, MANUFACTURER'S, EXTRACT FROM. (See Extract from manufacturer's certificate.)

CERTIFICATES. (See, also, Animals, etc.; Consular certificates; Clinical thermometers; Fees; Free zone; Landing certificates; Stamp tax.)

Certificates of importation, when required for purposes of liquidating drawback entry. (T. D. 22365; July 18, 1900.)

Certificates to manifests of exports required for statistical purposes by act of March 3, 1893 (T. D. 17998), not taxable under act of June 13, 1898.—Treasury decision 19665 revoked. (T. D. 19912; August 17, 1898.)

Consular certificates not required for goods shipped from the United States to Hawaii. (T. D. 22289; June 15, 1900.)

Foreign customs certificates. (See Reimported goods.)

Sealskin garments. (See Sealskin garments.)

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from United States. (T. D. 22194; May 1, 1900.)

CERTIFICATES OF AMERICAN ARTISTS. (See Artists, American.)

CERTIFICATES, REGISTRY AND PEDIGREE, STAMP TAX ON. (See Stamp tax.)

CERTIFICATION OF INVOICES. (See Invoices.)

CERTIFIED STATEMENTS.

Certified statements for refund of duty may be forwarded to Department in certain cases without awaiting specific authority. (T. D. 21414; July 21, 1899.)

Certified statements for refund of duties must be made in the name of consignee who paid the same. (T. D. 21616; September 26, 1899.)

Certified statements should contain the address of the person to whom the notification of settlement is to be sent, whether the principal or attorney of record. (T. D. 21576; September 8, 1899.)

Refunds by certified statements will not be made pending suit for additional duty. (T. D. 22336; July 10, 1900.)

Treasury decision 21535; circular 110, August 29, 1899.

CESSION OF PORTO RICO TO UNITED STATES. (See Porto Rico.)

CEYLON AND INDIA TEAS. (See Tea.)

CHAINS FOR WATCHES, ETC.

Small chains composed of German silver and other metal, gilded, etc., cut into the usual lengths of vest and guard chains, and requiring only the addition of a swivel and hook or other device to render them complete as such, are dutiable at 60 per cent ad valorem under the provisions of paragraph 434, act of 1897. Small chains of the same general character, in lengths of about 50 to 100 yards, adapted and probably intended for use chiefly, if not wholly, in making vest watch chains or guards, but suitable for other purposes, are dutiable at 45 per cent ad valorem under paragraph 193 of said act, in accordance with the doctrine of G. A. 4377. (T. D. 21377—G. A. 4483; July 11, 1899.)

CHALK. (See, also, Billiard chalks; Tiver.)

Chalk, precipitated, not medicinal nor prepared for toilet use, dutiable at the rate of 1 cent per pound under paragraph 13, act of 1897. (T. D. 19491—G. A. 4185; June 11, 1898.)

CHAMPAGNE.

Bottles of (see, also, *Bottles*; *Magnums*)—

Quart bottles filled with champagne dutiable at \$8 per dozen bottles under paragraph 243, and three-fourths of 1 cent per pound on the bottles under paragraph 88, act of 1894, the bottles not being exempt from duty as usual and necessary coverings. (T. D. 20355; November 22, 1898.)

Packages of less than one dozen bottles—

Under paragraph 295 and the second proviso to paragraph 296, act of 1897, champagne imported in packages containing less than one dozen bottles is dutiable, irrespective of the number or size of such bottles, at the rate of \$8 per package on any quantity contained therein up to 3 gallons, with the statutory amount added for the bottle or bottles less than 12 as if imported empty. Any excess over 3 gallons dutiable at the rate of \$2.50 per gallon. (T. D. 22118; March 30, 1900.)

CHALK, BILLIARD. (See *Billiard chalks*.)

CHAR, BLOOD. (See *Blood char*.)

CHARCOAL IRON. (See *Iron*; *Iron crop ends or clippings*.)

CHARCOAL PLATE IRON. (See *Plate iron*.)

CHARGES. (See, also, *Cartage and storage charges*; *Drayage charges*.)

Demurrage charges not payable from proceeds of sale of forfeited goods. (T. D. 20433; December 17, 1899.)

Distribution of charges in invoices of hosiery. (T. D. 19544; June 23, 1898.)

Drayage charges on immediate-transportation goods. (See *Drayage charges*.)

Inland freight on wool shipped from Russia to United States, dutiable charge. (See *Wool*.)

Storage. (See *Storage charges*.)

Storage, payment of, from proceeds of sale of unclaimed goods. (See *Unclaimed goods, sale of*.)

Weighing charges. (See *Fees*.)

CHARMS, KEYSTONE. (See *Jewelry*.)

CHARTREUSE. (See, also, *Reciprocity*.)

Dutiable as spirituous liquor at \$1.75 per proof gallon. (T. D. 22314; June 25, 1900.)

CHATELAINE BAGS. (See *Silver chatelaine bags*.)

CHATELAINES. (See *Jewelry*.)

CHECKS FOR MONEY DUE UNITED STATES. (See *Agents transacting custom-house business*.)

CHECKS, STAMP TAX ON. (See *Stamp tax*.)

CHEMICAL COMPOUND.

Cachou de Laval. (See *Cutch*.)

Calcium carbide dutiable as a. (See *Calcium carbide*.)

Carbolineum as a. (See *Carbolineum*.)

Iraldeine. (See *Iraldeine*.)

Lysol dutiable as. (See *Lysol*.)

Smelling salts, perfumed. (See *Smelling salts*.)

Varnolette, or siccative. (See *Varnolette*.)

CHEMICAL GLASSWARE. (See *Glassware*.)

CHEMICAL SALT, THORIUM AND NITRATE SALT. (See *Thorium oxide*.)

CHENILLE YARN, SILK. (See *Silk chenille yarn*.)

CHERRIES IN ALCOHOL. (See, also, Fruits in spirits.)

Merchandise consisting of white cherries in diluted alcohol, put up in casks, dutiable at the rate of \$1.80 per gallon under paragraph 237, act of 1894.—Appeal from decision of Board, unpublished. (T. D. 19020; March 1, 1898.)

Wild red cherries in spirits dutiable as cherry juice under paragraph 299, act of 1897.—Appeal from decision of Board, G. A. 4296. (T. D. 20223; October 22, 1898.)

Wild red cherries in spirits, imported in casks, dutiable under paragraph 263, act of 1897, as fruit in spirits. (T. D. 22004; February 13, 1900.)

CHERRY JUICE. (See Cherries in alcohol; Fruits in spirits.)

CHESTNUTS, CHINESE WATER. (See Water chestnuts.)

CHIFFON. (See Ribbons; Silk chiffon, mousseline, etc.)

CHINA CLAY, PAINTINGS ON. (See Paintings.)

CHINA CLOCK CASES.

China clock cases decorated or ornamented in any manner, whether imported separately or containing ordinary metal clock movements, are dutiable under paragraph 95, act of 1897, at 60 per cent ad valorem, and the metal movements or works of such clocks are separately dutiable as parts of clocks not otherwise provided for at 40 per cent ad valorem under paragraph 191 of said act. Marble or onyx clock cases, containing clock movements, are dutiable under paragraph 115 of said act at 50 per cent ad valorem, and the metal movements or works of the clock are dutiable in like manner at 40 per cent ad valorem under said paragraph 191. The foregoing rule of classification is to be followed whether such clocks are invoiced as entreties or are invoiced so as to show the value of the cases and movements separately.—United States v. Crowley (55 Fed. Rep., 109) and *in re* Crowley (50 Fed. Rep., 465) followed. (T. D. 20103—G. A. 4279; September 27, 1898.)

CHINA, DRESDEN. (See Dresden china.)

CHINA, LEKIN TAX NOT ELEMENT OF DUTIABLE VALUE. (See Lekin tax.)

CHINA, MAIL IMPORTATIONS.

Treasury decision 22583; circular 148, November 5, 1900.

CHINA SILKS, PIECE DYED.

Fabrics in the piece, composed of silk and cotton, the warp being entirely of silk and the filling entirely of cotton, dyed in the piece, and which are known commercially as "China silks," or "chinas," are dutiable, where cotton is the component material of chief value, under paragraph 311, act of 1897.—In determining the component material of chief value of piece-dyed goods where the charge for dyeing is a given price per unit of weight, such charge will be distributed or prorated between the silk and cotton in proportion to the weight or quantity of each material. (T. D. 22376—G. A. 4729; July 23, 1900.)

CHINA SUGAR. (See Countervailing duty.)

CHINA VASES. (See Bronze-mounted china vases.)

CHINESE.

Beancake. (See Beancake.)

Birds' nests. (See Birds' nests.)

Bombs. (See Bombs, Chinese.)

Costumes—

Chinese costumes, banners, etc., imported for use in illustrating lectures on China, can not be entered free of duty as theatrical scenery, etc. (T. D. 18991; February 21, 1898.)

Firecrackers. (See Firecrackers; Lekin tax.)

CHINESE—Continued.

Importation of opium by—

A Chinese person claiming to be a British subject can not import opium into the United States under article 2 of treaty with China, proclaimed October 5, 1881, unless positive proof is presented that he is such a subject. (T. D. 18779; January 10, 1898.)

Lizards, dried. (See Lizards.)

Shoes. (See Shoes, Chinese.)

Water chestnuts or caltrop nuts. (See Water chestnuts.)

Wood oil. (See Oil.)

CHINISOL.

Chinisol (sometimes called "quinosol") is a product of quinoline, and may be produced from coal tar, but is usually made synthetically from other substances. It is not entitled to free admission under paragraph 524, act of 1897, but is properly dutiable at 20 per cent ad valorem under paragraph 15 of said act as a medicinal preparation. (T. D. 20655—G. A. 4346; January 26, 1899.)

CHIP AND STRAW BRAID, etc. (See Braids.)

CHIP PLATEAUX OR PLAQUES. (See Plateaux or plaques of chips.)

CHLORAL HYDRATE. (See, also, Salol and chloral hydrate.)

Chloral hydrate dutiable at 55 cents per pound under paragraph 67, act of 1897, as a medicinal preparation in the preparation of which alcohol is used.—Following *in re Fink*, 18 S. C. Rep., 770. (T. D. 20994—G. A. 4412; April 10, 1899.)

CHLORIDE OF ETHYL, COVERINGS FOR. (See Coverings.)

CHOCOLATE.

Dutiable value of chocolate packed in plain wooden boxes is to be found by eliminating value of coverings, etc. (T. D. 20744; February 25, 1899.)

In ascertaining the value of chocolate for purposes of classification, it is not proper to include in such value the value of plain wooden coverings. These are expressly excluded by paragraph 281, act of 1897.—G. A. 4056 cited and distinguished. (T. D. 22123—G. A. 4686; March 29, 1900.)

Method of assessing duty on chocolate under act of 1897. Certain coverings not plain wooden. (T. D. 21193—G. A. 4446; May 27, 1899.)

Sugar in sweetened. (See Countervailing duty.)

Sweetened chocolate claimed to be dutiable at 2 cents per pound under paragraph 318, act of 1890, found by Board of General Appraisers to be dutiable at same rate under paragraph 319 of said act, the court holding that protest was sufficient. (T. D. 21216; June 3, 1899.)

Value of usual coverings of chocolate included in dutiable value of the article under act of 1894. (T. D. 18889; January 31, 1898.)

Weight of outside packing cases, as well as the small boxes containing prepared chocolate, to be excluded in ascertaining dutiable weight of the chocolate. (T. D. 18851; January 21, 1898.)

CHOPPED FEED.

Chopped feed consisting of oat hulls and refuse of an oat mill not dutiable as oat hulls, but at 20 per cent under section 6, act of 1897, as an unenumerated manufactured article. (T. D. 21262—G. A. 4454; June 12, 1899.)

CHRISTMAS-TREE ORNAMENTS. (See, also, Candle holders; Lame.)

Glass balls, used as ornaments for Christmas trees, dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21509; August 16, 1899.)

CHRISTMAS-TREE ORNAMENTS—Continued.

Glass ball ornaments, colored, gilded, or silvered, dutiable at the rate of 60 per cent ad valorem under paragraph 100, act of 1897.—Modification of Treasury decision 21509. (T. D. 21551; September 2, 1899.)

Glass balls used for decorating Christmas trees, and known commercially as toys, are dutiable as toys under paragraph 418, act of 1897. G. A. 4589 followed.—Artificial fruits and flowers and articles made in chief value of tinsel wire, lame or lahn, used for ornamenting Christmas trees, and not commercially known as toys, are dutiable as artificial fruits or flowers and as manufactures in chief value of tinsel wire, lame or lahn, respectively, and not as toys. G. A. 3765, 4111, and 4341, and *Wanamaker v. Cooper* (69 Fed. Rep., 465) cited and followed.—The fact that an article may be dealt in in toy departments and in toy stores is not sufficient to establish commercial designation of the articles as toys. (T. D. 22559—G. A. 4784; October 19, 1900.)

Glass balls, hollow, for Christmas-tree ornaments, known in trade as toys, held to be dutiable as toys at 35 per cent under paragraph 418, act of 1897. (T. D. 21718—G. A. 4589; October 28, 1899.)

Glass balls, hollow, as Christmas-tree ornaments dutiable as toys, and not as manufactures of glass.—No appeal from decision of the Board of United States General Appraisers, G. A. 4589. (T. D. 21733; November 7, 1899.)

CHRISTMAS TREES.

Christmas trees not crude vegetable substances, but dutiable at 10 per cent ad valorem under section 6, act of 1897, T. D. 21095. (T. D. 21372—G. A. 4478; July 3, 1899.)

Christmas trees, rootless, dutiable as unenumerated unmanufactured articles at 10 per cent ad valorem under section 6, act of 1897. (T. D. 21095; May 6, 1899.)

CHROME, GREEN—GUIGNET'S GREEN.

So-called Blaugrun or Guignet's green, a dark bluish-green pigment in the condition of paste, is dutiable at 4½ cents per pound under paragraph 48, act of 1897, and not at 30 per cent ad valorem under paragraph 58 of said act, as claimed. (T. D. 21720—G. A. 4591; October 31, 1899.)

CHRONOMETER, SHIP'S. (See Ship's chronometer.)

CHURCH STATUARY. (See Statuary.)

CHURCHES, FREE ENTRY OF ARTICLES FOR.

Articles to be entitled to free entry under paragraph 649, act of 1897, must be specially imported by a society, or through an agent on a specific order, and can not be taken from the stock in hand of a dealer in this country, or from an invoice not covering goods so specially imported, or from a lot of goods already shipped. Number of orders, names of importers, etc., must be noted on the invoices forwarded to Auditor for the Treasury Department. (T. D. 20973; April 10, 1899. T. D. 22281; June 13, 1900.)

CIGAR CASES, PAPER. (See Smokers' articles.)

CIGAR LABELS.

Cigar labels printed in ten colors or in bronze printing dutiable at 30 cents per pound under paragraph 308, act of 1894. (T. D. 21930; January 19, 1900.)

CIGAR LABELS AND BANDS, LITHOGRAPHIC.

Classified as lithographic cigar labels at 20 cents per pound under paragraph 308, act of 1894. (T. D. 18761; January 6, 1898.)

CIGARETTES.

Abolishment of export duty on, from Havana. (See Cigars.)

CIGARETTES—Continued.

Destruction of reimported—

Reimported domestic cigarettes found to be moldy and unfit for use may be abandoned and destroyed without payment of duty equal to internal-revenue tax remitted on exportation, or payment of duty equal to drawback allowed on paper used in their manufacture. (T. D. 21304; June 24, 1899.)

Sale of seized. (See Cigars.)

CIGARS.

Cigars brought by persons living on the frontiers dutiable and liable to seizure and payment of a fine equal to duty and internal-revenue tax, such persons not being bona fide passengers under article 354 of the regulations of 1892. (T. D. 22085; March 14, 1900.)

Cigars imported by mail should be seized, and, in absence of fraud, released upon payment of duty and internal-revenue tax. (T. D. 20896; March 22, 1899.)

Cording and sealing of packages of cigars required immediately after examination. (T. D. 21865; December 21, 1899.)

Duty and tax on cigars and cigarettes coming into the United States on and after May 1, 1900.—Quantity of a single package. (T. D. 22188; April 27, 1900.)

Entry of cigars in packages containing 12 and 13 cigars each, whether intended as sample packages or for sale. (T. D. 21743; November 8, 1899.)

Export duty on cigars and cigarettes from Havana abolished. (T. D. 19217; April 11, 1898.)

Parcels-post packages containing cigars, when undeliverable, may be returned to sender if fraud is not apparent. (T. D. 22343; July 11, 1900.)

Sale of seized cigars, cigarettes, snuff, and tobacco. (T. D. 18984; circular 34, February 18, 1898.)

Sample packages of imported cigars containing 12 or 13 cigars each are legal packages, and import stamps of the denomination of 25 may be altered to accord with the number of cigars in the package.—Treasury decision 16131 revoked. (T. D. 21272; June 17, 1899.)

CINNAMIC ACID AND ANTHRANILIC ACID.

Cinnamic acid can be made from the benzaldehyd which is produced from bitter almonds, and also from indigo and gum benzoin. For economic and commercial reasons it has, however, within recent years been produced synthetically, almost wholly, if not entirely, as a commercial article, from the hydrocarbon toluol or toluene derived from coal tar. Anthranilic acid of commerce is likewise at the present time produced almost entirely, as a commercial article, from the same coal-tar hydrocarbon or product by different methods. Both articles differ essentially from the benzaldehyd and benzoic acid of commerce, being more advanced and expensive products, and consequently are not exempt from duty, as claimed, under paragraphs 524 and 464, respectively, act of 1897. Both are well-known acids. (T. D. 22563—G. A. 4788; October 22, 1900.)

CIRINE. (See Clay, modeling.)

CITIZENS OF UNITED STATES DYING ABROAD PERSONAL EFFECTS OF. (See Personal effects.)

CITRONS IN BRINE.

Citrons cut in halves and packed in brine, free of duty as fruits in brine, under paragraph 559, act of 1897, and not dutiable as citron preserved under paragraph 267. (T. D. 21309; June 27, 1899.)

CLAIMS, DETECTORS' AND SEIZORS'. (See Detectors and seizors, compensation; Seizure cases.)

CLAIMS FOR DRAWBACK ON IMPORTED SUGAR. (See Drawback.)

CLASSIFICATION OF RETESTED SUGARS.

Amendment of regulations of May 10, 1899, governing sampling and classification of imported sugars. (T. D. 21951; January 25, 1900.)

CLAY, MODELING.

So-called "modeling clay," described as "cirine" or "plastilina," composed of fine clay and oil or glycerin, dutiable as an unenumerated manufactured article at the rate of 20 per cent ad valorem under section 6. act of 1897. (T. D. 19258; April 20, 1898.)

CLERICAL ERROR.

Addition on invoice not noted on entry is manifest clerical error.—Judicial affirmance of G. A. 2624. (T. D. 20730—G. A. 4362; February 18, 1899.)

Customs officers have no authority to waive additional duties by reason of clerical error. (T. D. 22053; March 5, 1900.)

Clerical errors in liquidation, detected by the Auditor for the Treasury Department, are to be referred back to collector or surveyors of customs for correction under the provisions of section 21, act of June 22, 1874. (T. D. 22527; October 6, 1900.)

CLINICAL THERMOMETERS—CERTIFICATES.

Where clinical thermometers are accompanied by certificates merely giving information to purchasers as to their variations from standard instruments in England, and the values of the thermometers and certificates are invoiced separately, they are each dutiable separately. The printed certificates held to be dutiable at 25 per cent ad valorem under paragraph 403, act of 1897, as "printed matter" not otherwise provided for in said act. (T. D. 20132—G. A. 4286; October 3, 1898.)

CLIPPINGS OR CROP ENDS, IRON. (See Iron crop ends or clippings.)

CLOAKS, WOOLEN, FUR-LINED. (See Wearing apparel.)

CLOCK CASES. (See China clock cases.)

CLOCKED HOSIERY. (See Hosiery.)

CLOISONNÉ WARE.

Japanese vases, boxes, jars, and other articles of cloisonné ware, made of metal and enameled with a vitreous paste of various colors, after the manner of Japanese and Chinese art, are dutiable at 40 per cent ad valorem under paragraph 159, act of 1897, as wares or articles of metal "enameled or glazed with vitreous glasses," and not under paragraph 193 of said act as manufactures of metal not specially provided for in said act. (T. D. 22076—G. A. 4670; March 8, 1900.)

CLOTH.

Bolting (see, also, Metal gauze)—

Cloth imported free of duty solely for miling purposes can not be diverted from such use, and if used otherwise is dutiable according to material. (T. D. 18961; February 12, 1898.)

Bookbinders'—

Bookbinders' cloth, composed of cotton and heavily starched and coated with paint or other coloring matter, whereby the interstices between the threads are effectually filled, is dutiable at 3 cents per square yard and 20 per cent ad valorem under paragraph 311, act of 1897, and not either under the countable paragraphs or provisions of Schedule I or under paragraph 322 of said act. (T. D. 19037—G. A. 4085; February 28, 1898.)

Cotton, bleached. (See Cotton cloth, bleached.)

Cotton toweling dutiable as. (See Cotton toweling in the piece.)

CLOTH—Continued.

Fiber. (See Fiber cloth.)*Gloria.* (See Gloria cloth.)*Hair press.* (See Hair press cloth.)*Italian.* (See Italian cloth.)

CLOTH GOODS, SAMPLES.

Printed descriptive matter on cardboard. (See Printed matter.)

COAL, ANTHRACITE. (See, also, Transit of coal, etc.)

Anthracite coal containing less than 92 per cent of fixed carbon not free as anthracite coal not specially provided for under paragraph 523, act of 1897, but dutiable under paragraph 415 of said act. (T. D. 18838—G. A. 4066; January 17, 1898.)

G. A. 4066, holding that anthracite coal containing less than 92 per cent of carbon was dutiable at 67 cents per ton under the provisions of paragraph 415, act of 1897, affirmed by the United States circuit court for the northern district of California *in re Coles*, 93 Fed. Rep., 954. (T. D. 21378—G. A. 4484; July 11, 1899.)

COAL AS BALLAST. (See Sea stores.)

COAL NOT "SHIP STORES."

Coal placed on a ship for use in navigation is in no sense "ship stores." (T. D. 22433—G. A. 4746; August 9, 1900.)

COAL-TAR COLORS. (See Colors; Dyes or colors; Indigo.)

COAL TAR, DEAD OIL A PRODUCT OF. (See Carbolium; Coal-tar products.)

COAL-TAR DYE. (See, also, Rosolic acid.)

A reddish brown dry powder known as nitrosodioxynaphthalin, or as Gambin B, is dutiable at 30 per cent ad valorem under the provisions of paragraph 15, act of 1897, as a coal-tar dye or color. (T. D. 21344—G. A. 4471; June 29, 1899.)

A yellow substance in cakes, resembling beeswax, composed of stearic acid and fluorescein, which is expressly intended and adapted for coloring candles, is dutiable at 30 per cent ad valorem under the provisions of paragraph 15, act of 1897, and is not exempt from duty, as claimed, as "beeswax," under paragraph 490 of said act. (T. D. 21923—G. A. 4636; January 15, 1900.)

COAL-TAR PREPARATIONS. (See, also, Acetanilid; Diamond black; Loretin; Lysol; Soluble creosote.)

Coal-tar creosote, resorcin, not C. P., and naphthalene held not to be medicinal. (T. D. 21591—G. A. 4551; September 8, 1899.)

COAL-TAR PRODUCTS. (See, also, Carbolium; Corbolium; Creolin; Diamond black; Dulcin; Dyes or colors; Nitro-benzol.)

Coal-tar products known variously as "dead oil," "tar oil," "liquid creosote," "creosote oil," "anthracin oil," etc., are not dutiable at 25 per cent ad valorem under the provision of paragraph 60, act of 1894, for "distilled oil" or as "chemical compound," but are free of duty under the provisions of paragraph 443 of said act.—Following 84 Fed. Rep., 638. (T. D. 19253—G. A. 4130; April 19, 1898.)

Dulcin dutiable as a chemical compound. (See Dulcin.)

So-called "dead oil" or "tar oil," which is not known commercially or scientifically as distilled oil, free of duty as a product or preparation of coal tar under paragraph 443, act of 1894. (T. D. 19147; March 28, 1898.)

COAT LINING, DUTIABLE VALUE OF. (See Dutiable value.)

COCAINE, HYDROCHLORATE OF.

Hydrochlorate of cocaine dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20050; September 15, 1898.)

COCAINE, MURIATE OF.

Enumeration as medical preparation more specific than as chemical compound. (T. D. 19629—G. A. 4211; July 2, 1898.)

COCOA.

Powdered cocoa, unsweetened, dutiable at the rate of 5 cents per pound under paragraph 281, act of 1897. (T. D. 19387—G. A. 4151; May 19, 1898.)

COCOA-FIBER MATS.

Floor mats made of cocoa fiber are dutiable as "mats made of cocoa fiber" under paragraph 452, act of 1897, not as "matting" under the same paragraph. The present tariff act of 1897, like previous acts, makes a clear distinction for dutiable purposes between the articles "matting" and "mats" of various kinds, and this distinction is uniformly recognized in trade and commerce. (T. D. 20923—G. A. 4396; March 25, 1899.)

COD OIL.

Cod oil or fish oil dutiable as fish oil at 8 cents per gallon under paragraph 42, act of 1897. (T. D. 21910; January 15, 1900.)

Cod oil, although used only for stuffing or dressing leather, is dutiable as fish oil under paragraph 42, act of 1897, and is not free as "oils (excepting fish oils) * * * for stuffing or dressing leather" under paragraph 568.—*In re Harvey* (G. A. 1150) followed. (T. D. 20076—G. A. 4273; September 16, 1898.)

COFFEE, PORTO RICAN. (See Porto Rico.)

COFFEE, RAW OR UNCURED HIDES, DEERSKINS, AND GOATSKINS.

Coffee, rawhides, goatskins, etc., exported from Colombia or Venezuela subsequent to March 15, 1892 (under act of 1890), held not to be free of duty under paragraph 543 or 605 of said act by reason of the President's proclamation of March 15, 1892 (27 Stat., 1010-13), issued under section 3 of said tariff act, and suspending the operation of said act *pro tanto* for purposes of commercial reciprocity.—*In re Amsinck & Co. et al.*, G. A. 1960 (affirmed in *De Lima v. United States*, circuit court southern district of New York, December, 1897), followed; and *Field v. Clark*, 143 U. S., 649. (T. D. 18796—G. A. 4063; January 3, 1898.)

COFFINS, IMPORTATIONS OF. (See Casket containing a corpse.)

COILS, STEEL. (See Steel in coils.)

COIN AND BULLION, TAX ON ENTRIES. (See Stamp tax.)

COINS, FOREIGN.

Action of a collector in rejecting the proclaimed value of a foreign standard coin and in adopting another is reviewable on protest by the Board of Classification and the United States courts. In reducing foreign standard coins to United States currency, the value of the pure metal in such coins, and not their exchange value, is the basis of calculation. The proviso to section 25, act of 1894, has not changed this long-established rule.—*United States v. Newhall & Co.* (91 Fed. Rep., 525) followed; *in re Noon Bag Company* (G. A. 4288) distinguished. (T. D. 21423—G. A. 4498; July 20, 1899.)

Appeal from decision of Board of General Appraisers, G. A. 4498. (T. D. 21492; August 14, 1899.)

Board of Classification has jurisdiction to review the action of a collector in regard to the date at which the value of foreign coin is to be estimated in determining dutiable value. *Wood v. United States* (72 Fed. Rep., 254) followed.—The value of foreign coin, as estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury, is conclusive on customs officials and the Board of Classification and the United States courts. *United States v. Klingenberg* (153 U. S., 93) followed. (T. D. 20448—G. A. 4319; December 19, 1898.)

COINS, FOREIGN—Continued.

Jurisdiction of Board of General Appraisers as to value of. (See Board of General Appraisers.)

Persian kran, value of. (T. D. 22084; March 14, 1900.)

Rupee of India, value of. (T. D. 21423; July 20, 1899. T. D. 21492; August 14, 1899. T. D. 22511; September 26, 1900.)

Rupee of Zanzibar, value of, how estimated. (See Rupee of Zanzibar.)

Section 25, act of 1894, prescribes that date of consular certification of invoice shall be taken as date of exportation for purposes of fixing value of foreign coins at any particular time. (T. D. 19788; August 2, 1898.)

Sucre of Ecuador. (See Ecuador.)

Value proclaimed by Secretary of the Treasury should be taken, unless value in consular certificate is 10 per cent *more* or *less* than value so proclaimed. (T. D. 19273; April 25, 1898.)

Value of, as applied to goods from Japan. (T. D. 20448—G. A. 4318; December 19, 1898.)

COKE OVENS, FIRE BRICK AS LININGS FOR. (See Fire brick.)

COLLAR AND CUFF BUTTONS.

Collar and cuff buttons of pearl or shell are dutiable under the provision in paragraph 414, act of 1897, for "all collar and cuff buttons and studs" at 50 per cent ad valorem, and not under the provision in the same paragraph for "buttons of pearl or shell" 1½ cents per line per gross and 15 per cent ad valorem. (T. D. 19066—G. A. 4086; March 3, 1898.)

COLLAR STIFFENERS. (See Wearing apparel.)

COLLARS. (See Cotton.)

COLLECTORS, LEGAL FUNCTIONS OF. (See Legality of reappraisement proceedings.)

COLLEGES, ETC., FREE ENTRY FOR. (See Bottles; Churches, free entry, etc.)

COLLODION:

Boxes made of, for billiard chalks. (See Billiard chalks.)

Manufactures of. (See Gentlemen's toilets.)

Umbrella sticks. (See Umbrella sticks.)

COLOCYNTHS, PEELED, CRUDE DRUG. (See Crude drugs.)

COLOMBIA, GOODS IMPORTED FROM. (See Coffee, etc.)

COLORS. (See, also, Alizarin; Crocus; Decorated antique ewer and dish; Dyes or colors; Gallo-flavine.)

Certain colors or dyes not alizarins classified as coal-tar colors at 35 per cent ad valorem under paragraph 82, act of 1883. (T. D. 18893; January 31, 1898.)

Lakes and other colors are dutiable at 30 per cent ad valorem under the specific provisions therefor in paragraphs 15 and 58, act of 1897, and are not exempt from duty under the provisions of paragraph 469 of said act, even though derived from alizarin or from anthracin. (T. D. 21422—G. A. 4497; July 20, 1899.)

Oxide of iron in the form of loose earth dutiable at 30 per cent ad valorem under paragraph 58, act of 1897, as a crude pigment. (T. D. 19580—G. A. 4201; June 24, 1898.)

Red earth, known as hematite ore, not an ochery earth or known as ocher; dutiable as a color under paragraph 48, act of 1894. (T. D. 19157—G. A. 4114; March 29, 1898.)

Tiver, classification as a color. (See Tiver.)

COMB MARBLE PAPER. (See Paper.)

COMBS AS JEWELRY. (See Jewelry.)

COMFITURES DE BAR-LE-DUC.

Comfitures de Bar-le-Duc, consisting of currants with the seeds extracted, boiled down with sugar to a sticky mass, not a jelly within the ordinary and general acceptance of that term, and dutiable at 1 cent per pound and 35 per cent ad valorem under provisions of paragraph 263, act of 1897, for "comfits and fruits preserved in sugar."—Appeal from decision of Board, G. A. 4267. (T. D. 20142; October 7 1898.)

Merchandise put up in small glasses consisting of currants with seeds extracted and boiled down to a sticky mass, the fruit retaining somewhat its original shape, dutiable as jelly at 35 per cent ad valorem under paragraph 263, act of 1897. (T. D. 20045—G. A. 4267; September 10, 1898.)

COMMERCIAL NOMENCLATURE, CODE OF.

Treasury decision 18853; circular 16, January 22, 1898.

COMMERCIAL RECIPROCAL ARRANGEMENT. (See Reciprocity.)

COMMERCIAL USAGE.

The testimony of a single interested witness is not sufficient to establish a commercial usage. (T. D. 21156—G. A. 4439; May 16, 1899.)

COMMISSIONS, MARKET VALUE. (See Market value.)

COMPASSES, SMALL. (See Jewelry.)

COMPENSATION OF DETECTOR AND SEIZOR. (See Detectors and seizors; Seizure cases.)

COMPOSITION METAL, SHEETS OF. (See Sheets of composition metal.)

COMPOSITION, PASTE. (See Paste, compositions of.)

COMPROMISE CASES. (See Accounts; Forfeitures.)

CANNON, OLD. (See Old cannon.)

CONDEMNED TEA. (See Tea.)

CONDITIONAL DELIVERY. (See Entry.)

CONES, PINE. (See Pine cones.)

CONEY OR RABBIT SKINS, SMALL SCRAPS CUT FROM.

Small scraps, with the fur on, imported under act of 1897, cut from carroted coney or rabbit skins, dutiable at 10 per cent ad valorem as "waste not specially provided for," under paragraph 463, and are not entitled to free entry as "furs undressed," under paragraph 561, or as "fur skins not dressed, not specially provided for," under paragraph 562 of same act. (T. D. 20447—G. A. 4318; December 15, 1898.)

CONFECTIONERY. (See, also, Drawback.)

Pastilles de Reglisse held to be dutiable as confectionery and not as medicinal preparations, under act of 1897. (T. D. 21571—G. A. 4544; September 1, 1899.)

Pastilles de Reglisse in form of pellets not extract of licorice, but dutiable as confectionery at 50 per cent ad valorem under paragraph 212, act of 1897. (T. D. 20035—G. A. 4257; September 8, 1898.)

CONFERENCE OF LOCAL APPRAISERS, 1900.

Treasury decision 22317; circular 102, June 29, 1900.

CONSIGNEE, NONRESIDENT. (See Entry.)

CONSOLIDATION OF INVOICES. (See Invoices.)

CONSOLIDATION OF SHIPMENTS. (See Shipments, consolidation of.)

CONSTITUTIONALITY OF TEA ACT. (See Tea.)

CONSTRUCTION OF PARAGRAPH 33, ACT OF 1897.

Proviso to section 33, act of 1897, applies to importations under act upon which duties are levied according to weight, as well as to importations made prior to taking effect of act. Proviso can not be construed as limited to subject-matter of section. (T. D. 18841; January 19, 1898.)

CONSULAR CERTIFICATES. (See, also, Certificates.)

Certification of sculptors' declarations to production of statuary not required. (T. D. 19208; circular 63, April 9, 1898.)

Consular certificates to an invoice not subject to tax. Consular verification of a consignee's landing certificate given for cancellation of an export bond subject to tax under act of 1898. The former is a certificate issued by a Government officer necessary in discharge of official functions, and the latter is issued for private benefit. (T. D. 20185; October 18, 1898.)

Consular certificates, Russian sugars. (See Sugars.)

CONSULAR DECLARATIONS. (See Declarations.)

CONSULAR INVOICES. (See, also, Declarations; Invoices; Transit goods.)

Commission merchants abroad purchasing merchandise for and shipping the same to importers in this country must sign the declaration indorsed on the invoice as agents of the purchaser and not as sellers. (T. D. 22646; December 3, 1900.)

Consular invoices are required for personal effects valued at over \$100 when not accompanying the passenger, and for all household effects, whether entitled to free entry or not, exceeding \$100 in value.—Amendment of article 285 of the Customs Regulations of 1892. (T. D. 21872; December 23, 1899.)

Consular invoices required to accompany goods valued at over \$100 shipped to the United States from Tlacotalpan, Mexico. (T. D. 22130; April 4, 1900.)

Shipments of lumber valued at less than \$100. (See Invoices, lumber.)

CONSULAR OFFICERS. (See, also, Free zone.)

Japanese consular officers, supplies for. (T. D. 20177; circular 184, October 13, 1898.)

Netherlands, supplies for consulates of. (T. D. 20409; circular 200, December 13, 1898.)

Preparation of invoices. (See Invoices.)

Venezuela, supplies for consulates of. (T. D. 20086; circular 175, September 26, 1898. T. D. 20356; circular 196, November 23, 1898.)

CONSULS, PRODUCTION OF INVOICES TO. (See Invoices.)

CONTAINERS. (See Coverings.)

CONVICT-LABOR GOODS.

Entry of imported goods, product of convict labor, denied.—Compulsory exportation required, or proceedings for condemnation and destruction. (T. D. 22310; June 23, 1900.)

COPAL, GUM. (See Gum copal.)

COPIES OF CUSTOM-HOUSE RECORDS. (See Records of custom-houses.)

COPPER MATTE. (See, also, Lead in copper matte.)

Copper matte and copper regulus are synonymous terms, and free of duty under paragraph 534, act of 1897. (T. D. 21291; June 21, 1899.)

Copper matte exempt from duty as copper regulus under paragraph 534, act of 1897. (T. D. 20326—G. A. 4308; November 14, 1898.)

Copper matte dutiable at the rate of 1½ cents per pound on the lead contained therein under paragraph 181, act of 1897, by virtue of similitude clause in section 7 of said act.—Appeal from decision of Board, G. A. 4308. (T. D. 20379; November 30, 1898.)

COPPER ROLLERS, HOLLOW. (See Hollow copper rollers.)

COPYRIGHT LAWS. (See, also, Books; Mails, importations by.)

Disposition of music imported by mail in violation of the copyright laws. (T. D. 19514; circular 114, June 21, 1898.)

COPYRIGHTED ARTICLES. (See, also, Books; Mails, importations by.)

Cards and books marked "copyright" *prima facie* liable to seizure. (T. D. 20430; December 16, 1898.)

Money deposited for duties on prohibited copyrighted articles can not be refunded. (T. D. 19722; July 22, 1898.)

Printed sheets of books, etc., and electrotype or stereotype plates made from type set in a foreign country are prohibited importation into ports of the United States. (T. D. 20406; December 10, 1898.)

Prohibited articles to be separated and held for destruction and others delivered on payment of duty or fine. (T. D. 20427; December 13, 1898.)

COPYRIGHTED LITHOGRAPHS. (See Music.)

COPYRIGHTED MUSIC. (See Mails, importations by; Music.)

COQUILL GLASSES, POLISHED.

Convex-concave pieces of colored cylinder glass, elliptical in form, with unground edges, dutiable at 45 per cent under paragraph 109, act of 1897. (T. D. 19349—G. A. 4140; May 13, 1898.)

CORAL BEADS, NOT THREADED OR STRUNG.

Coral beads of graduated sizes suitable for necklaces, "not threaded or strung," are dutiable at 35 per cent ad valorem under paragraph 408, act of 1897, and not at 60 per cent ad valorem as "articles commonly known as jewelry, and parts thereof, finished or unfinished," under paragraph 434 of said act. (T. D. 21879—G. A. 4619; December 22, 1899.)

CORALLINE. (See Rosolic acid.)

CORD AND YARN, SILK. (See Silk cords and yarns.)

CORD, COTTON. (See Cotton cord.)

CORD, COTTON OR THREAD. (See Cotton thread or cord.)

CORD, ELASTIC. (See Braids.)

CORDIALS UNDER RECIPROCAL ARRANGEMENT. (See Reciprocity.)

CORDING AND SEALING.

Baggage of passengers destined for Pacific coast ports, stopping off at Honolulu, to be corded and sealed, and to have affixed thereto an official stamp certifying to the examination of such baggage at Honolulu. (T. D. 22502; September 25, 1900.)

Cording and sealing of packages of unappraised merchandise. (T. D. 21433; circular 99, July 27, 1899.)

Cording and sealing of passengers' baggage under card manifests. (T. D. 21599; circular 115, September 14, 1899.)

CORDUROYs.

"Velvet cords" or "corded velvets," so called, made of cotton, 22½ inches in width, weighing over 7 ounces to the square yard, used for binding women's skirts, or for making women's jackets, and also for boys' wearing apparel, held to be dutiable as "corduroys," under paragraph 315, act of 1897, and to fall under the first proviso thereof, levying a duty of 18 cents per square yard and 25 per cent ad valorem, and not to be dutiable as "velveteens" or as "pile fabrics other than corduroys," at 12 cents per square yard and 25 per cent ad valorem under said paragraph 315. (T. D. 20661—G. A. 4352; January 31, 1899.)

CORK-COATED MUSLIN. (See Cotton, muslin.)

CORKING AND WIRING BOTTLES ELEMENT OF DUTIABLE VALUE. (See Dutiable value.)

CORPORATE SURETIES, JUSTIFICATION BY. (See Sureties, corporate, etc.)

CORPORATIONS.

Agents transacting customs business for. (See Agents, etc.)

Foreign, entry of goods by, on power of attorney. (See Powers of attorney.)

Maine lumber can not be imported by, free of duty. (See Lumber.)

CORONADO ISLANDS, STONE FROM. (See Sandstone.)

CORRESPONDENCE, OFFICIAL, STAMPING OF.

Official correspondence with persons residing in Canada and Mexico is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as relates to postage stamps. (T. D. 22581; November 2, 1900.)

CORSET LACES. (See Laces, shoe and corset.)

CORSET REEDS. (See Reeds.)

CORSETS.

Women's corsets made of cotton and other materials trimmed around the upper border with cotton lace edging, or with embroidered edging, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897, for "wearing apparel, and other articles made wholly or in part of lace or in imitation of lace," and for "wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery," irrespective of the cost of such trimming or ornamentation. (T. D. 20651—G. A. 4342; January 24, 1899.)

COSTUMES, CHINESE. (See Chinese costumes.)

COTTON. (See, also, Crochet cotton rings; Knitting cotton; Ribbons, silk and cotton; Specific duties; Cotton, stockings; Wearing apparel.)

Bicycle hose. (See Bicycle leggings or hose.)

Blankets—

Cotton blankets, having about 6 per cent in value of wool, sufficient to improve their appearance and merchantable character, are dutiable as "blankets * * * composed * * * in part of wool," under paragraph 367, act of 1897, and not as cotton cloth under paragraph 306.—*Seeberger v. Farwell* (139 U. S., 608); *Magone v. Luckmeyer* (139 U. S., 612), followed; *in re Miller*, G. A. 3891. (T. D. 20398—G. A. 4313; December 2, 1898.)

Boleros—

Cotton boleros, so called, being embroidered articles, designed as ornaments for women's dresses, and intended to be stitched to the waists of dresses, are dutiable at 40 per cent ad valorem under paragraph 258, act of 1894, as "wearing apparel," and not at 50 per cent, under paragraph 276, as "articles embroidered by hand or machinery." *Arnold, Constable & Co. v. United States* (147 U. S., 494) applied and followed.—The term "wearing apparel" is more specific than the expression "articles embroidered by hand or machinery." (T. D. 19032—G. A. 4080; February 24, 1898.)

Borders for window curtains—

Articles of cotton from about 4 to 6 inches wide, with figures and openwork effects in different designs, made on the Nottingham lace-curtain machine, or on the Nottingham warp machine, with one straight and one scalloped or otherwise uneven border, and designed for use as a border for window curtains, are dutiable at 60 per cent ad valorem under paragraph 339, act of 1897, and not under paragraph 340 of said act. (T. D. 19092—G. A. 4091; March 10, 1898.)

COTTON—Continued.

Braids—

Braids made of cotton, or of which cotton or other vegetable fiber is the component material of chief value, although suitable for making or ornamenting hats, bonnets, or hoods, are dutiable under the specific provision for "braids" in paragraph 339, act of 1897, and not under paragraph 409 of said act, which paragraph is applicable only to articles composed *wholly* of the materials therein specified. (T. D. 19034—G. A. 4082; February 25, 1898.)

Narrow cotton braids, known as "shoe-lace braids," imported in long lengths and afterwards cut into shorter lengths suitable for shoe laces, dutiable at the rate of 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 21968; February 1, 1900.)

Cloth (see, also, Cotton toweling; Fiber cloth)—

Cotton cloth containing figures in various designs produced in the process of weaving, by means of the Jacquard, swivel, drop box, lino, or other loom attachment, with threads, introduced in the warp or filling, of the character following, are dutiable under the provisions of paragraph 313, act of 1897, to wit: 1. Such as have threads which float loose between the figures on the back of the fabric, or which have been clipped off after weaving. 2. Such as have figure threads which pursue a zigzag, wavy, or serpentine course, whether partly clipped or not. 3. Such as have figure threads running parallel to the ordinary warp or ordinary filling, but which lie wholly or mostly on top of, and additional to, the warp or filling. 4. Such (in either case) as have figure threads which are not necessary to the integrity or stability of the fabric, or where the fabric would have been perfect if they had not been introduced. (T. D. 22604—G. A. 4808; November 13, 1900.)

Mercerized colored cotton cloth, made of cotton, and containing on the surface polka dots made of goat hair, is dutiable under paragraph 366, act of 1897, as a cloth made "in part of wool," within the meaning of said paragraph, as qualified by paragraph 383, and not under either paragraph 308, 322, or 339 of the cotton schedule of said act. (T. D. 22082—G. A. 4676; March 12, 1900.)

Mercerized cotton cloths or sateens, so called, consisting of cotton cloths, the weft threads of which have undergone a process known as "mercerizing," whereby the natural color of the fiber has been changed and a silky appearance imparted to the fabric, are not known in trade as unbleached or gray cotton cloth, and are not dutiable as such; they are dutiable under the appropriate paragraphs and provisions of Schedule I, act of 1897, for "cotton cloth, dyed, colored, stained, painted, or printed," according to count of threads, weight, and value. (T. D. 19423—G. A. 4162; May 28, 1898.)

Threads in cotton cloth, whether warp or filling, which do not run parallel with other warp or filling threads of the fabric throughout its length or width, as the case may be, but which cross a number of such threads at a time in a diagonal or zigzag course, and thus form scalloped or notched figures, are "other than the ordinary warp and filling threads," the prime purpose of their introduction being to "form a figure" in the process of weaving cloth. Such threads, either warp or filling, in cotton cloths as only appear on the face of the fabric in the form of a figure, and when not so appearing float loosely on the back of the fabric, and which (like those above described) do not perceptibly contribute to the strength or stability of the fabric, whether such threads run parallel with the other threads the full length or width, as the case may be, of the fabric, or are clipped off, are likewise "other than the ordinary warp and filling threads," within the intent and meaning of paragraph 313, act of 1897. (T. D. 22230—G. A. 4710; May 11, 1900.)

COTTON—Continued.

Cloth, bleached—

Proviso in paragraph 253, act of 1894, not confined to that paragraph, but covers cotton cloth not exceeding 50 threads to square inch in paragraph 252. (T. D. 18901; February 1, 1898.)

Collars—

Embroidered cotton lace collars dutiable at 15 cents per dozen and 35 per cent ad valorem under paragraph 372, act of 1890. (T. D. 18992; February 23, 1898.)

Cord—

Cord, one-fourth of an inch, more or less, in diameter, composed of numerous strands of cotton yarn, hard and twisted double, and designed for use in textile machinery for transmitting power, is dutiable under the provisions in paragraph 263, act of 1894, for "cords" or "spindle banding" (misspelled "binding") at 45 per cent ad valorem, and not as an unenumerated manufacture of cotton at 35 per cent ad valorem under paragraph 264. (T. D. 18873—G. A. 4070; January 24, 1898.)

Cotton coronation cord of the kind described in Board decision *in re Buettner*, G. A. 3736, is not dutiable at 60 per cent ad valorem, as braid, under paragraph 339, act of 1897, but at 45 per cent, as cord, under paragraph 320. (T. D. 19156—G. A. 4113; March 25, 1898.)

Crape—

Woven piece goods, composed of silk and cotton, silk being component material of chief value, dutiable at 50 per cent ad valorem under paragraph 414, act of 1890. (T. D. 19312—G. A. 4139; May 3, 1898.)

Damask table covers and doilies. (See Cotton table covers, portières, curtains, etc.; Union table damask.)

Darning. (See Darning cotton.)

Doilies. (See Lace, imitation of.)

Edgings—

Manufactures of cotton from about one-half to one inch in width, one edge being straight and the other scalloped, ornamented either with openwork effects or with figures resembling embroidery and designed for use in trimming women's corsets or other garments, are dutiable as "edgings" and not as "braids" or "galloons." (T. D. 19033—G. A. 4081; February 25, 1898.)

Embroidered skirts, gowns, waists, caps, etc.—

Cotton embroidered skirts, gowns, waists, caps, bonnets, etc., dutiable as embroidered cotton wearing apparel under paragraph 373, act of 1890. (T. D. 21141; May 13, 1899.)

Embroidery. (See Embroidery cotton.)

Fabrics (see, also, Etamine or vitrage; Uncut velveteen)—

Cotton cloths ornamented with figures produced in the loom with the Jacquard or swivel attachments, whereby threads additional to the warp and filling threads in the groundwork of the fabric are introduced, are dutiable at the rates prescribed in paragraphs 304 to 309, act of 1897, plus 1 cent or 2 cents per square yard, as provided in paragraph 313 of said act. Threads introduced by the Jacquard or swivel attachments for the purpose of ornamentation only, and which are partly cut away after the fabric is woven, are threads "other than the ordinary warp and filling threads." Threads so introduced to form so-called "dots" or "spots," as well as other figures, are introduced "to form a figure." (T. D. 21568—G. A. 4541; September 1, 1899.)

Jacquard figured loom woven fabrics in the piece, the warp consisting of cotton and the filling of silk tram and cotton threads covered with metal tinsel, dutiable at 45 per cent ad valorem under paragraph 302, act of 1894, and not

COTTON—Continued.

Fabrics—Continued.

at 35 per cent ad valorem under paragraph 177 or 264 of said act, silk being the component material of chief value and metal constituting but a comparatively trifling percentage in value thereof. (T. D. 19137—G. A. 4110; March 22, 1898.)

Fish nets and braids—

Fish nets, so called, in form of plain net, and not commercially known as laces, and "braids" not known as laces, edgings, insertings, or trimmings dutiable at 40 per cent ad valorem under act of 1890. (T. D. 20382; December 1, 1898.)

Galloons—

Hatbands of cotton classified as cotton trimmings, held by the court to be dutiable as galloons at 45 per cent ad valorem under paragraph 263, act of 1894.—Not a precedent for other cases. (T. D. 19074; March 10, 1898.)

Goods, dimensions of. (See Linen and cotton goods, dimensions of.)

Hollands—

Kings hollands or Scotch hollands, a somewhat coarse cotton cloth, containing about 20 per cent of starch, is dutiable under paragraph 311, act of 1897, as "cotton cloth, filled," and not under the countable clauses, paragraphs 304 to 309, although the threads can be counted. (Tichenor, G. A., dissenting.)—The expression "filled or coated" is not a commercial but a manufacturing term; and the word "fill" means simply to use some substance, such as starch, either singly or mixed with other material, to put into or stop up the interstices of cloth. *In re White*, G. A. 4085, followed. (T. D. 19450—G. A. 4167; June 1, 1898.)

Hosiery. (See Hosiery.)

Knitting. (See Knitting cotton.)

Labels—

Narrow woven strips of white cotton with single letters of the alphabet woven therein with colored threads at intervals of about one-half inch are dutiable at 50 cents per pound and 30 per cent ad valorem under the provision in paragraph 320, act of 1897, for "labels for garments or other articles composed of cotton or other vegetable fiber." (T. D. 20047—G. A. 4269; September 13, 1898.)

Lace—

"Cotton bretonne net" and "cotton lace nets," commercially known as "Mechlin and Cape nets," not commercially known as laces, and dutiable as manufactures of cotton under act of 1883. (T. D. 18965; February 14, 1898.)

Manufactures of—

Paragraph 322, act of 1897, includes all manufactures of which cotton is chief value and does not include only manufactures wholly of cotton. Such manufactures are not subject to provisions of paragraph 347. That paragraph includes only vegetable fibers not specially provided for in said act. (T. D. 21542—G. A. 4532; August 24, 1899.)

Muslin, cork-coated, for insoles—

Cotton muslin, coated with cork to a depth of about one-tenth of an inch and used in making insoles for shoes, is not cork carpeting, but is dutiable as a manufacture of cork not specially provided for, under paragraph 448, act of 1897. (T. D. 22619—G. A. 4810; November 15, 1900.)

Quilts with wool fringes—

Quilts composed of cotton with a fringe of wool, cotton comprising 95 per cent of the value, dutiable at 35 cents per pound and 50 per cent ad valorem under paragraph 366, act of 1897.—Appeal from unpublished decision of the Board of United States General Appraisers holding the goods dutiable as manufactures of cotton not specially provided for. (T. D. 21662; October 16, 1899.)

COTTON—Continued.

Rovings—

Certain cotton rovings, classified as manufactures of cotton not specially provided for, held by the courts to be dutiable under paragraph 250, act of 1894, as cotton thread in singles, not advanced beyond a condition of singles by grouping or twisting two or more single yarns together. (T. D. 20820; March 10, 1899.)

Cotton rovings are dutiable as "cotton thread * * * in singles * * * not * * * advanced beyond the condition of singles by grouping or twisting two or more single yarns together," under the provisions of paragraph 250, act of 1894, and not as "manufactures of cotton," under paragraph 264. *Dunham v. United States* (87 Fed. Rep., 800) followed; *in re Dunham* (G. A. 3839) reversed. (T. D. 20953—G. A. 4399; March 21, 1899.)

Shirtings and vestings—

Cotton cloths, known as Madras shirtings or as striped shirtings and as fancy vestings, having cord effects, small dotted lines and intermittent stripes, produced in the loom either by the introduction of two or three ply threads or by "cramming" two or three single threads in the warp, the weaving being otherwise plain, are not subject to the additional duty per square yard prescribed in paragraph 313, act of 1897, but are dutiable according to condition, count of threads, etc., under the provisions of paragraphs 306, 307, and 310 of said act. As a general rule, threads—whether warp or filling—which lie parallel with all the other threads in cotton fabrics, and which extend from end to end or side to side, as the case may be, are not other than the ordinary warp and filling threads introduced in the process of weaving to form a figure. There are some exceptions to this rule, however, including some lappets, where threads which produce the effect are left to float loosely, instead of being clipped off. (T. D. 21940—G. A. 4639; January 18, 1900.)

Cotton cloths, known as Madras shirtings, or as striped shirtings and as fancy vestings, having cord effects, small dotted lines and intermittent stripes, produced in the loom either by the introduction of two or three ply threads or by "cramming" two or three single threads in the warp, the weaving being otherwise plain, are not subject to the additional duty per square yard prescribed in paragraph 313, act of 1897, but are dutiable according to condition, count of threads, etc., under the provisions of paragraphs 306, 307, and 310 of said act.—No appeal from decision of Board, G. A. 4639. (T. D. 21949; January 25, 1900.)

Slipper patterns—

Slipper patterns or uppers composed wholly of cotton, ornamented with floral figures of the same material, imported in webs or pieces containing 24 pairs or sets of patterns, are dutiable as wearing apparel under the provisions of paragraph 258, act of 1894, and not as manufactures of cotton not specially provided for under paragraph 264 of said act. (T. D. 20656—G. A. 4347; January 26, 1899.)

Spool thread. (See Spool thread of cotton.)

Stockings—

Cotton stockings, hose or half hose, knitted in stripes of different colors, running crosswise or transversally, and subsequently chain-stitched longitudinally, with single strands of silk or cotton thread, on a sewing machine, are not dutiable under the provisions of paragraph 339, act of 1897, for wearing apparel embroidered by hand or machinery, but are dutiable under the provisions of paragraph 318 of said act. (T. D. 19807—G. A. 4225; July 29, 1898.)

COTTON—Continued.

Table covers, portières, curtains, etc.—

Table covers and doilies, made of cotton table damask, are dutiable as “manufactures of cotton not specially provided for” under paragraph 322, act of 1897, and not as “cotton table damask” under paragraph 321 of said act, which includes only table damask in the piece. (T. D. 20353—G. A. 4312; November 21, 1898.)

Table covers, portières, curtains, etc., made of cotton, and cut to the proper size and form for use as such, and so commercially known, whether fringed, trimmed, or hemmed, or otherwise, are not “cotton cloth,” within the meaning of that term as defined in paragraph 310, act of 1897, but are dutiable as manufactures of cotton, not specially provided for, under paragraph 322 of said act. The phrase “woven fabrics in the piece or otherwise,” as used in said paragraph 310, includes only such woven cotton fabrics as have not been manufactured or otherwise manipulated into articles so as to take them out of the category of “cotton cloth,” in the ordinary acceptance of that term. (T. D. 21651—G. A. 4568; October 5, 1899.)

Tapestry. (See Tapestry goods.)*Tennis jackets.* (See Tennis jackets.)*Thread, darning or mending.* (See Darning cotton.)*Thread or cord—*

Small thread or cord consisting of two or more strands of colored cotton wound about, but not completely covered, with flat tinsel wire, lame or lahn, is dutiable at 5 cents per pound and 35 per cent ad valorem under the provision in paragraph 179, act of 1897, for “bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn.” (T. D. 20133—G. A. 4287; October 4, 1898.)

Toilet sets of—

Cotton toilet sets, embroidered, dutiable as unenumerated manufactures of cotton at 40 per cent ad valorem under paragraph 355, act of 1890. (T. D. 20567; January 19, 1899.)

Toweling in the piece (see, also, Towels)—

Cotton toweling in the piece held dutiable as “cotton cloth” under paragraphs 310 and 305, act of 1897, and not under paragraph 322 as a “manufacture of cotton” not specially provided for in said act. (T. D. 19285—G. A. 4136; April 23, 1898.)

Tuckings. (See Tuckings, woven.)*Underskirts, knitted.* (See Wearing apparel.)*Velours.* (See Pile fabrics.)*Waste—*

Merchandise composed of 91½ per cent of cotton waste and 8½ per cent of wool waste is waste composed in part of wool, and is dutiable at the rate of 20 cents per pound under paragraph 362, act of 1897, and is not entitled to free entry under paragraph 537 as cotton waste. (T. D. 21409—G. A. 4495; July 18, 1899.)

Waste containing wool fibers—

Where a mixture of wool fibers is clearly recognizable, duty should be assessed accordingly.—An insignificant fraction of wool fibers appearing in waste by accident of packing does not determine classification. (T. D. 18751; January 3, 1898.)

Wearing apparel, part lace or embroidered—

Cotton wearing apparel, made in part of lace or embroidered, or made in part of lace and embroidered, is dutiable under paragraph 339, act of 1897, as “wearing apparel made * * * in part of lace,” or as “wearing apparel * * * embroidered;” and not under paragraph 314 of said act, which provides for

COTTON—Continued.

Wearing apparel, part lace or embroidered—Continued.

"wearing apparel * * * composed of cotton."—*In re Boyd* (C. C. A., 55 Fed. Rep., 599) distinguished. (T. D. 21570—G. A. 4543; September 1, 1899.)

Webbing—

Articles of cotton, about $1\frac{1}{4}$ to $1\frac{1}{2}$ inches wide, described as "glacé shaped," or "shaped glacé," designed for use in binding the tops of women's skirts, belong to the class of merchandise known by the generic term "webbing," and are so dutiable. (T. D. 18951—G. A. 4076; February 7, 1898.)

Yarns—

Cotton yarns, dyed, glazed, and finished, not advanced beyond the condition of singles, are dutiable under paragraph 302, act of 1897, according to the *numbers of the yarns in the gray*, and also according to the *weight of the goods as landed in the United States*. The word "number," as used in said paragraph 302, means the number of the yarns in the gray or original condition, before being dyed, glazed, and finished. The phrase "per pound," as used in said paragraph 302, is to be taken in its ordinary sense, and means the weight of the goods on arrival in the United States, as ascertained by the Government weighers. (T. D. 20556—G. A. 4334; January 16, 1899.)

COTTON AND FLAX AND RAMIE VELOURS. (See *Pile fabrics*.)

COTTON AND SILK RIBBONS. (See *Ribbons*.)

COTTON AND TINSEL FABRIC.

A fabric composed of cotton and metal, cotton chief value, is not dutiable according to count of threads and weight, but is dutiable under paragraph 322 as an unenumerated manufacture of cotton.—*Bloomington v. United States* (89 Fed. Rep., 663) cited and followed. (T. D. 21500—G. A. 4523; August 12, 1899.)

COTTON AND WOOL TENNIS JACKETS. (See *Tennis jackets*.)

COUMARINE, VANILLIN, AND GLYCOPHENOL.

Coumarine assessable for duty at 25 per cent ad valorem under paragraph 3, act of 1897; vanillin dutiable at 80 cents per ounce under paragraph 86; and glycophenol at \$1.50 per pound and 10 per cent ad valorem, as *saccharine*, under paragraph 211 of said act. (T. D. 22531; October 9, 1900.)

COUNT OF THREAD.

In counting the warp and filling threads to ascertain their number in a woven fabric, each separable and distinct thread must be counted, and no regard will be had for the number of picks which went to make the weaving. The number of picks is immaterial and will not be considered. (T. D. 21455—G. A. 4507; July 27, 1899.)

COUNTABLE COTTON. (See *Cotton cloth, bleached*.)

COUNTERVAILING DUTY. (See, also, *Additional duty; Sugar*.)

Assessment of countervailing duty equal to 10 francs per quintal of 50 kilos on dried fish and no countervailing duty on fresh fish. (T. D. 18784; January 11, 1898.)

Belgian sugar. (See *Sugar*.)

Board of General Appraisers may determine if there is export bounty or not, but if there is such bounty its estimate by the Secretary of the Treasury is conclusive. (T. D. 21501—G. A. 4524; August 12, 1899.)

China sugar: Regulations of the Secretary of the Treasury under section 5, act of 1897 (T. D. 18373 and 19108), as to proof of identification held to be reasonable and authorized by law. See *in re Dominici*, 78 Fed. Rep., 334. (T. D. 21526—G. A. 4530; August 17, 1899.)

COUNTERVAILING DUTY—Continued.

Countervailing duty on granulated sugar from Germany, 3.55-marks per 100 kilos. (T. D. 19361; May 18, 1898.)

Countervailing duty chargeable on sugar refined in Holland from cane sugar produced in Java, as refiners in Holland do not keep the refined domestic beet and imported cane sugars separately, and as the two sugars can not be distinguished in the refined product. (T. D. 19397; May 27, 1898.)

France. (See Sugar.)

German sugar. (See Sugar.)

Method of assessment. (See Sugar.)

Refined beet-root sugar above No. 16 Dutch standard and testing 99.60 degrees, imported directly from the Netherlands, having been exported from Amsterdam, and having received a bounty from the Netherlands Government, subject to countervailing duty under section 5, act of 1897. (T. D. 20039—G. A. 4261; September 9, 1898.)

Russian sugar. (See Sugar.)

Sugar in sweetened chocolate not liable to countervailing duty under section 5, act of 1897, not being "sugar changed in condition." (T. D. 19632; July 6, 1898.)

Sugar refined in the Netherlands in part from sugar produced in Belgium before October 19, 1897, liable to a countervailing duty equal to the bounties paid on sugar wholly produced in the Netherlands. (T. D. 19425; June 1, 1898.)

COUNTRY OF EXPORTATION, WHAT CONSTITUTES.

Merchandise imported from one country, having been produced in and exported from another country, is lawfully appraised at its actual value in the principal markets of the country from which immediately imported, unless it appear that it was in good faith destined for the United States at the time of original shipment, without any contingency of diversion. *Held*, accordingly, that goods from Germany and Austria, exported to Hamilton, Canada, and then imported into the United States, were dutiable on the basis of their value in Canada, there being no evidence which would justify the conclusion that this country was the ultimate destination of the goods at the time of original shipment, although they remained in bonded warehouse while in Canada and paid no Canadian duties. (T. D. 22338—G. A. 4719; July 3, 1900.)

COUNTRY OF ORIGIN, MARKING OF PACKAGES. (See Marking of imported goods.)

COUPONS ISSUED BY FRANCE, LOTTERY MATTER. (See Expositions.)

COURTESIES, SPECIAL. (See, also, Diplomatic officers.)

Extension of special courtesies to persons arriving from foreign countries. (T. D. 20410; circular 201, December 13, 1898.)

COURTS, EXTRACTS FROM DECISIONS OF.

Agate. (T. D. 20859; March 16, 1899.)

Alizarin. (T. D. 20465—G. A. 4322; December 22, 1898.)

Alizarin dyes or colors. (T. D. 21376—G. A. 4482; July 11, 1899.)

Alizarin violet. (T. D. 20855; March 15, 1899.)

Allowance for decayed fruit. (T. D. 22520—G. A. 4776; September 28, 1900.)

Anthracite coal. (T. D. 21378—G. A. 4484; July 11, 1899.)

Arc-light carbons. (T. D. 20579; January 21, 1899.)

Books of music printed in a foreign language. (T. D. 22094—G. A. 4677; March 15, 1900.)

Bottles of champagne. (T. D. 20355; November 22, 1898.)

Braids. (T. D. 20621; January 26, 1899.)

Chemical glassware. (T. D. 22687—G. A. 4828; December 20, 1900.)

Coal-tar products. (T. D. 19253—G. A. 4130; April 19, 1898.)

Cod oil. (T. D. 21910; January 15, 1900.)

Copyrighted music. (T. D. 21012; April 17, 1899.)

COURTS, EXTRACTS FROM DECISIONS OF—Continued.

- Corking and wiring ginger-ale bottles. (T. D. 18969; February 15, 1898.)
 Cotton rovings. (T. D. 20953—G. A. 4399; March 21, 1899.)
 Coverings, glass tubes. (T. D. 22038—G. A. 4662; February 26, 1900.)
 Crocus. (T. D. 20889—G. A. 4393; March 21, 1899.)
 Crude articles used in dyeing. (T. D. 22415—G. A. 4744; August 6, 1900.)
 Destruction of rejected teas. (T. D. 22093; March 20, 1900.)
 Diamonds. (T. D. 20699—G. A. 4355; February 7, 1899.)
 Drawback on linseed-oil cake and linseed oil. (T. D. 19323; May 9, 1898.)
 Dried currants. (T. D. 22040—G. A. 4664; February 27, 1900.)
 Drilled or pierced pearls. (T. D. 22140—G. A. 4692; April 7, 1900.)
 Dyes or colors. (T. D. 22109—G. A. 4682; March 23, 1900. T. D. 22663—G. A. 4823; December 10, 1900.)
 Embroidered handkerchiefs. (T. D. 20580; January 23, 1899. T. D. 20660—G. A. 4351; January 30, 1899.)
 Engravers' tools. (T. D. 22154; April 16, 1900. T. D. 22216—G. A. 4706; May 7, 1900.)
 Enfeurage grease. (T. D. 21424—G. A. 4499; July 20, 1899.)
 Etched bottles. (T. D. 20628; January 28, 1899.)
 Exportation, what constitutes. (T. D. 21476—G. A. 4515; August 3, 1899.)
 Fabrics of silk and wool. (T. D. 20924—G. A. 4397; March 25, 1899.)
 Fish in kegs. (T. D. 21479—G. A. 4518; August 8, 1899.)
 Fish; sprats. (T. D. 19419—G. A. 4158; May 26, 1898.)
 Flat thread. (T. D. 21029—G. A. 4417; April 15, 1899.)
 Foreign territory; Porto Rico. (T. D. 22018—G. A. 4658; February 14, 1900.)
 Frames for dutiable paintings. (T. D. 21816—G. A. 4608; November 28, 1899.)
 Frames of oil paintings. (T. D. 21911; January 15, 1900.)
 German duty known as "bonification of tax" an element of dutiable value. (T. D. 18805; January 13, 1898.)
 Glass jars containing preserves. (T. D. 20856; March 15, 1899.)
 Glass blanks. (T. D. 21392; July 17, 1899.)
 Glass bottles. (T. D. 22503—G. A. 4769; September 21, 1900.)
 Goods of similar description. (T. D. 21650—G. A. 4567; October 5, 1899.)
 Handkerchiefs. (T. D. 19068—G. A. 4088; March 7, 1898.)
 Herring-box shooks. (T. D. 22590—G. A. 4800; November 2, 1900.)
 Herrings in tins. (T. D. 21912; January 15, 1900.)
 Horn strips. (T. D. 19484—G. A. 4178; June 11, 1898.)
 Household effects of citizens of the United States dying abroad. (T. D. 22622—G. A. 4813; November 19, 1900.)
 Indigo. (T. D. 20925—G. A. 4398; March 28, 1899.)
 Informal entry. (T. D. 22481—G. A. 4762; September 7, 1900.)
 Italian cloth. (T. D. 21355; July 6, 1899.)
 Ivory cut crosswise from elephants' tusks, with the bark on. (T. D. 19392; May 27, 1898.)
 Jacquard and swivel figured cotton fabrics. (T. D. 21568—G. A. 4541; September 1, 1899.)
 Jacquard silk goods. (T. D. 22178—G. A. 4705; April 24, 1900.)
 Jewelry. (T. D. 20298—G. A. 4306; November 4, 1898.)
 Kuskus-root fans. (T. D. 21056—G. A. 4421; April 21, 1899.)
 Laces and lace articles. (T. D. 21917—G. A. 4630; January 12, 1900.)
 Lichi. (T. D. 21878—G. A. 4618; December 20, 1899.)
 Linen drawnwork. (T. D. 22651—G. A. 4819; December 4, 1900.)
 Lysol. (T. D. 22362—G. A. 4726; July 16, 1900.)
 "Manufacture" defined. (T. D. 19548; June 25, 1898.)
 Manufactures of cotton. (T. D. 21542—G. A. 4532; August 24, 1899.)

COURTS, EXTRACTS FROM DECISIONS OF—Continued.

- Market value. (T. D. 20683—G. A. 4354; February 2, 1899.)
 Marking of packages. (T. D. 22496—G. A. 4767; September 12, 1900.)
 Mica. (T. D. 22691—G. A. 4832; December 21, 1900.)
 Millet seed. (T. D. 19095—G. A. 4094; March 11, 1898.)
 Old cannon. (T. D. 22019—G. A. 4659; February 14, 1900.)
 Packing charges; dutiable value. (T. D. 22469—G. A. 4759; September 4, 1900.)
 Paintings on china or porcelain. (T. D. 20453; December 21, 1898.)
 Parchment paper. (T. D. 22064; March 9, 1900.)
 Pearl scales. (T. D. 21346—G. A. 4473; June 29, 1899.)
 Pepper shells. (T. D. 20737; February 24, 1899.)
 Pearls. (T. D. 22046; March 2, 1900.)
 Periodicals. (T. D. 20777; March 6, 1899.)
 Philosophical instruments. (T. D. 21770; November 16, 1899.)
 Photographic lenses. (T. D. 20560; January 18, 1899.)
 Picture frames; dutiable. (T. D. 21776; November 21, 1899.)
 Plushes. (T. D. 21777; November 21, 1899.)
 Plushes composed in chief value of flax. (T. D. 21817—G. A. 4609; November 28, 1899.)
 Public library; what constitutes public use. (T. D. 22585—G. A. 4795; October 31, 1900. T. D. 22662—G. A. 4822; December 6, 1900.)
 Publications for gratuitous private circulation. (T. D. 19452—G. A. 4169; June 2, 1898.)
 Russian sardines. (T. D. 21826; December 9, 1899.)
 Salt sacks. (T. D. 19131—G. A. 4104; March 17, 1898.)
 Scientific instruments; free entry. (T. D. 19112; March 18, 1898.)
 Sheets of celluloid polished on both sides. (T. D. 21881—G. A. 4621; December 26, 1899.)
 Shortage and damage. (T. D. 21761—G. A. 4601; November 14, 1899.)
 Silk and mohair flouncings and laces. (T. D. 18843; January 20, 1898.)
 Silk mourning crepes. (T. D. 22160—G. A. 4698; April 16, 1900.)
 Smelling salts. (T. D. 20921—G. A. 4394; March 24, 1899.)
 Specific duties regulated by value; silk and cotton goods. (T. D. 20847—G. A. 4383; March 9, 1899.)
 Tapioca flour. (T. D. 21954; January 29, 1900. T. D. 22021—G. A. 4661; February 19, 1900.)
 Tea act; constitutionality. (T. D. 19179; April 4, 1898.)
 Tennis balls. (T. D. 22300; June 18, 1900.)
 Tiles. (T. D. 21927; January 19, 1900.)
 Toilet sets of cotton. (T. D. 20567; January 19, 1899.)
 Turkish Angora goatskins. (T. D. 20845—G. A. 4381; March 9, 1899.)
 Values of foreign coins; jurisdiction of Board of General Appraisers. (T. D. 20448—G. A. 4319; December 19, 1898.)
 Wire, polished, round. (T. D. 21474—G. A. 4513; August 1, 1899.)
 Watches. (T. D. 21908; January 15, 1900.)

COVERINGS. (See, also, Carboleum.)

- Bags containing hair not unusual coverings. (See Bags.)
 Cardboard portfolios, containing lithographic natural-history charts, are free of duty as the usual coverings of such merchandise, which is subject to a specific rate of duty. (T. D. 22241—G. A. 4711; May 16, 1900.)
 Chloride of ethyl imported in glass coverings, with cap similar to those on paint tubes and cologne bottles, largely used by dentists and surgeons, the removal of the cap permitting escape of the substance from the tube by the pressure and warmth of the hand: *Held* that the tubes are not unusual coverings. (T. D. 21972; February 3, 1900.)

COVERINGS—Continued.

Chocolate: In ascertaining value of chocolate for purposes of classification, it is not proper to include in such value the value of plain wooden coverings. (T. D. 22123—G. A. 4686; March 29, 1900.)

Chocolate: Value of usual coverings included in dutiable value. (See Chocolate.)

Chocolate: Weight of outside packing cases. (See Chocolate.)

Coverings that are ordinary and usual are not considered as part of entireties for the purpose of classification of the articles they contain, and, even though of greater value than their contents, are subject to the same rate of duty as their contents. (T. D. 21961—G. A. 4649; January 30, 1900.)

Free coverings not included in dutiable value of their contents. (T. D. 22462—G. A. 4757; August 27, 1900. T. D. 22490; September 14, 1900.)

Glass tubes, drawn out to a small end, with an exceedingly fine aperture and closed with a rubber-lined metal cap, are not bottles, nor are they unusual coverings for chloride of ethyl, but are designed for no other use than the bona fide transportation of such merchandise to the United States, and therefore not subject to the separate or additional duty provided in section 19 of the customs administrative act of June 10, 1890, for unusual articles or forms used for covering or holding imported merchandise. Such coverings are free of duty when the contents are subject to a specific duty, but are dutiable only at the same rate as such contents, as a part of the dutiable value thereof, when the latter are subject to an ad valorem rate of duty.—*In re Hempstead* (96 Fed. Rep., 94) and *United States v. Leggett* (66 *id.*, 300; 13 C. C. A., 448) followed; *in re Leeming* (G. A. 3916) reversed. (T. D. 22038—G. A. 4662; February 26, 1900.)

Jars containing preserves. (See Glass jars containing preserves.)

Packing charges and cases, when used as coverings and not specifically exempted from duty, should be added to the price paid per yard in ascertaining dutiable value of woven cloth per yard. (T. D. 22469—G. A. 4759; September 4, 1900.)

Razors: Paper cases or boxes of the kind ordinarily in use for razors are not usual coverings for razor blanks. (T. D. 21858—G. A. 4614; December 16, 1899.)

Salt sacks. (See Salt in sacks.)

Sumatra tobacco, burlaps and matting usual coverings. (See Tobacco.)

Tea caddies not free as coverings. (See Tea caddies.)

To render coverings liable to the additional duty prescribed in section 19, customs administrative act of June 10, 1890, two conditions precedent must coexist: (1) The coverings must be of some unusual material, or in some unusual form or shape, so as to constitute an article not ordinarily used for the transportation of like merchandise to the United States. (2) The nature of the coverings must be such that they were designed for use otherwise than in the bona fide transportation of such merchandise to the United States.—Coverings that are usual and ordinary are not considered as part of entireties for the purpose of affecting the classification of the articles they contain, and, even though of greater value than their contents, are subject to the same rate of duty as the contents.—Violin rosin, contained in round tin boxes about 1½ inches in diameter and 1½ inches in height, is dutiable at 20 per cent ad valorem, as an unenumerated manufactured article, under section 6, act of 1897, and not at 45 per cent ad valorem, under paragraph 193, as a manufacture in part of metal, such boxes being the usual and ordinary coverings of violin rosin, and accordingly dutiable at the same rate as their contents. (T. D. 21961—G. A. 4649; January 30, 1900.)

Tin boxes containing bronze powder, designed only for the bona fide transportation thereof, and not fit or intended for other uses, are the usual coverings for such merchandise, and therefore not subject to duty as such.—Appeal of

COVERINGS—Continued.

Slattery (59 Fed. Rep., 450); *Dickerhoff v. United States* (84 Fed. Rep., 443); *in re Hempstead* (96 Fed. Rep., 94); and G. A. 4649 and 4711, cited and followed; *in re Baer Brothers* (G. A. 4597) reversed. (T. D. 22361—G. A. 4725; July 16, 1900.)

Tin linings or boxes free as coverings under the provisions of section 19, act of June 10, 1890. (T. D. 20702—G. A. 4358; February 7, 1899.)

To entitle a covering to be considered usual and necessary for transportation, it must accompany and inclose the specific imported article which is intended to be put in it for its use and transportation. (T. D. 21858—G. A. 4614; December 16, 1899.)

Unusual, brass boxes containing mourning pins. (See Pins, mourning.)

COVERS, BOOK. (See Book covers.)

COVERS, TABLE. (See Cotton damask table covers and doilies; Cotton table covers, etc.)

COW AND CALF AS HOUSEHOLD EFFECTS. (See Household effects.)

CRANBERRIES.

Preserved cranberries in glass bottles or jars and in kegs dutiable at 25 per cent ad valorem under paragraph 262, act of 1897. Coverings dutiable. (T. D. 20036—G. A. 4258; September 8, 1898.)

CRAPES, SILK MOURNING. (See Cotton crape; Silk mourning crapes.)

CREAM.

Fresh cream and cream sterilized or pasteurized dutiable at the rate of 2 cents per pound, including weight of immediate coverings, under paragraph 239, act of 1897. No separate or additional duty on immediate coverings. (T. D. 21490; August 14, 1899.)

CREME DE MENTHE.

Dutiable as spirituous liquor, at \$1.75 per proof gallon. (T. D. 22314; June 25, 1900.)

CREOLIN.

Creolin is a product or preparation of coal tar, not a color or dye; is used chiefly, if not exclusively, by physicians and surgeons in their profession as a germicide, antiseptic, or otherwise medicinally as a cure or remedy for diseases or affections of the human or animal body, or as a preventive thereof. Being "medicinal," it is expressly excluded from the provisions of paragraph 15, act of 1897, and as a chemical compound is dutiable at 25 per cent ad valorem under paragraph 3 of said act, if not as a medicinal preparation under paragraph 68.—Antiseptics, germicides, and disinfectants, being used chiefly, if not exclusively—internally or externally—to destroy, or to arrest the growth of, disease germs or putrefactive bacteria, are "medicinal preparations" within the common and professional understanding. (T. D. 22139—G. A. 4691; April 5, 1900.)

CREOSOTE, LIQUID. (See Coal-tar products.)

CREOSOTE OIL. (See Coal-tar products; Soluble creosote.)

CREOSOTE, SOLUBLE. (See Soluble creosote.)

CREPE. (See Crape.)

CROCHET COTTON RINGS.

So-called Renaissance or Battenburg rings, wrought in puffed or oval form of cotton threads by crocheting or other like process, are not dutiable as embroideries or as embroidered articles, but at 45 per cent ad valorem as manufactures of cotton not specially provided for under paragraph 322, act of 1897. (T. D. 20992—G. A. 4410; April 7, 1899.)

CROCUS.

Crocus dutiable as a color at 25 per cent ad valorem under paragraph 61, act of 1890. (T. D. 18825; January 18, 1898.)

Crocus, produced from the dross or residuum or burnt pyrites, held dutiable under paragraph 61, act of 1890, as a "color," and not under paragraph 133 of said act, providing for "iron ore, including * * * the dross or residuum of burnt pyrites," although used principally as a polishing powder, but to a considerable extent as painters' colors.—Following *Smith v. United States* (C. C. A., second circuit), decided March 1, 1899, affirming Board decision *in re Smith*, G. A. 3372. (T. D. 20889—G. A. 4393; March 21, 1899.)

Dross or residuum from burnt pyrites called crocus, used as a color or polishing powder, dutiable as a color under paragraph 61, act of 1890. (T. D. 20826; March 13, 1899.)

CROSS, RELIQUARY EMBLEM. (See Reliquary cross.)

CROSSBRED SKIRTED WOOL. (See Wool.)

CRUDE AND REFINED GLYCERIN. (See Glycerin, etc.)

CRUDE ARTICLES USED IN DYEING (ZINC DUST).

An article may be crude for the purposes of classification under the tariff laws, by reason of the use to which it is to be applied, where it is crude in the sense that it is unrefined, although it may be the result of some manufacture. *Held*, accordingly, that zinc dust, commonly known as indigo auxiliary, an article crude in the sense that it is unrefined, although it may be the result of some process of manufacture, unintentional or otherwise, and which is chiefly used in dyeing, is free of duty under the tariff acts of 1894 (paragraph 386) and 1897 (paragraph 482), as an article "in a crude state, used in dyeing, * * * not specially provided for," and is not dutiable either as a manufacture of metal, not specially provided for, or, by similitude, as zinc in blocks or pigs.—*United States v. Roessler, etc., Company* (99 Fed. Rep., 552), affirming 94 *id.*, 822, and reversing *in re Roessler* (G. A. 3322), followed. (T. D. 22415—G. A. 4744; August 6, 1900.)

Appeal from decision of Board of United States General Appraisers (G. A. 4744) on zinc dust. (T. D. 22438; August 17, 1900.)

CRUDE DRUGS. (See, also, Drugs; Spruce gum.)

Belladonna, digitalis, and hyoscyamus leaves, selected and put in bottles, free of duty under paragraph 548, act of 1897, as crude drugs, the selection of the leaves not being an advancing process under paragraph 20. (T. D. 19584—G. A. 4205; June 24, 1898.)

Classification of crude drugs, under act of 1897, and G. A. 4171 and 4172, and Department circular of September 7, 1897. (T. D. 19473; June 14, 1898.)

Peeled colocynths, sliced belladonna root, siftings from Spanish flies, scraped or cleaned orris root, and split rhubarb root are held to be crude nonedible drugs, not advanced in value or condition, and free of duty under paragraph 548, act of 1897. (T. D. 19455—G. A. 4172; June 2, 1898.)

CRUDE MINERAL.

Natural gas free as. (See Natural gas.)

Tap cinder not. (See Iron ore.)

CRUDE NONEDIBLE DRUG LEAVES.

Certain aromatic leaves are not spices, but are exempt from duty as crude drug leaves under paragraph 548, act of 1897. (T. D. 20208—G. A. 4292; October 13, 1898.)

CRUDE OCHER. (See Ocher.)

CRUDE SAGO.

Sago, an artificial product of the sago palm, is free of duty under paragraph 652, act of 1897, as "sago, crude."—An article may be crude for the purposes of classification under the tariff laws, although it may be the result of some manufacture.—*Roessler & Hasslacher Chemical Company v. United States* (94 Fed. Rep., 822) followed. (T. D. 21804—G. A. 4606; November 23, 1899.)

CRUDE TARTAR FROM ALGERIA. (See Algeria.)

CRUSHED OR GROUND BONE. (See Bone, crushed or ground.)

CRYSTAL PAINTED INTAGLIOS.

Crystal painted intaglios dutiable as manufactures of "rock crystal" at 50 per cent ad valorem under paragraph 115, act of 1897. (T. D. 22153; April 16, 1900.)

CUBA.

Drawback law—

Goods exported to Cuba entitled to drawback. (T. D. 22157; April 17, 1900.)

Foreign territory. (See Exportation, what constitutes, etc.)*Mail importations.* (See Mails, importations by.)*Old cannon—*

Old cannon imported from Cuba dutiable under act of 1897. (T. D. 22019—G. A. 4659; February 14, 1900.)

Shippers' declarations, etc. (See Declarations.)*Tobacco shipments—*

Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States. (T. D. 22159; April 17, 1900.)

CUBA SINCE THE TREATY OF PEACE BECAME OPERATIVE. (See, also, Exportation, what constitutes.)

Cuba did not, by reason of the treaty of peace between the United States and Spain, become in any sense a part of the United States, and for tariff purposes remains a foreign country. Merchandise exported from Cuba and imported into the United States since said treaty became operative is dutiable at the rates prescribed in the tariff act of 1897, levying duties on "articles imported from foreign countries."—*Fleming v. Page* (9 How., 603) and *in re Saxon* (G. A. 4145) applied. (T. D. 21738—G. A. 4594; November 6, 1899.)

The conquest and occupation of Santiago by the United States military authorities did not make that territory a part of the United States; for tariff purposes it remained a foreign port.—*Fleming v. Page* (9 How., 603) followed. (T. D. 21476—G. A. 4515; August 3, 1899.)

CUFF BUTTONS. (See Collar and cuff buttons.)

CUMULATIVE DUTY ON GLOVES. (See Gloves.)

CURRANT JELLY. (See Comfitures de Bar-le-Duc.)

CURRANTS. (See, also, Comfitures de Bar-le-Duc.)

Currants, garden, dutiable as fresh berries. (T. D. 19132—G. A. 4105; March 17, 1898.)

Allowance for impurities in—

Currants in an uncleaned condition are dutiable according to their weight as imported, without deduction for impurities contained therein.—Currants as imported and dealt in at and prior to the passage of the tariff act of 1897 contained dirt and other impurities, the amount thereof varying greatly according to the proximity of the vines to the roadsides, the amount of rainfall during the season, and the care with which the currants were prepared for the market. The term "currants," as used in commerce at and prior to the pas-

CURRANTS—Continued.

Allowance for impurities in—Continued.

sage of said act, signified currants in the uncleaned condition, and there was no custom of trade making an allowance for impurities contained therein. At the present time about 90 per cent of all the currants imported are in the uncleaned condition, the impurities therein contained are not plainly discoverable or readily eliminated, and there is no practicable method of approximating the amount thereof without subjecting the currants to a complicated process of cleaning, and no practicable way by which the exact amount of such impurities can be ascertained.—SOMERVILLE, General Appraiser, dissenting, holds—(1) In the assessment of duty on uncleaned currants, at the rate of 2 cents per pound, under paragraph 264, act of 1897, an allowance may be made, by way of deduction from the gross weight of the merchandise, for the accidental impurities found in the currants as imported, and consisting of dirt, gravel, sand, clay, and other similar foreign substances. (2) The small stems of the currants and defective currants are not accidental impurities of the kind for which an allowance may be made. (3) The quantity or percentage of such impurities needs to be proved only approximately by a satisfactory preponderance of the evidence. Mathematical certainty is not required, nor proof beyond a reasonable certainty. (T. D. 22005—G. A. 4655.)

Dried—

Dried currants, the product of islands adjacent to that of Zante, and known as "Amalias" and "Provincials," free of duty as "fruits, * * * dried, not specially provided for," under paragraph 489, act of 1894, and not dutiable under paragraph 217 of said act under the enumeration for "raisins and other dried grapes, including Zante currants." (T. D. 21967; February 1, 1900.)

Dried currants from the Levant, which are not of the kind known as Zante currants, are not, under paragraph 217, act of 1894, dutiable as Zante currants, nor as "raisins" or "other dried grapes," although so known botanically and scientifically, but are free of duty under paragraph 489, as "fruits * * * dried, not specially provided for."—*In re* Austin (G. A. 3028) and *The Hills Brothers Company v. United States*, C. C. A., second circuit. (T. D. 22040—G. A. 4664; February 27, 1900.)

CURRENCY CERTIFICATES.

Currency known as "the market piaster of Aleppo" is a depreciated paper currency of Syria, Turkey, the value of which is to be determined by consular certificates. (T. D. 19343; May 16, 1898.)

CURRENCY, DEPRECIATED, PESO. (See Venezuela.)

CURRENCY, INVOICE, OF MADAGASCAR. (See Invoice, etc.)

CURRENCY OF INVOICE—JAPANESE SILVER YEN.

The date of exportation of merchandise is not, presumptively, the day of the date of the bill of lading, but is the date of the actual sailing of the vessel transporting the goods in question. (See *Irvine v. Redfield*, 23 How., 170.)—In the absence of other proof, it will be presumed that such vessel did not sail prior to the date of the authentication by the United States consul of an invoice of goods transported by her.—In estimating the value of the currency of an invoice, the collector is to be governed by the proclamation of the Secretary of the Treasury for the quarter in which the actual sailing of the vessel occurred. (T. D. 20954—G. A. 4400; March 30, 1899.)

CURTAIN BORDERS OF COTTON. (See Cotton, borders for window curtains.)

CURTAINS, LACE. (See Lace articles.)

CURTAINS, RICE-BEADED. (See Beaded curtains, rice.)

CUSTOM-HOUSE AGENTS, BOND GIVEN BY. (See Bonds.)

CUSTOM-HOUSE BROKER. (See Customs brokers.)

CUSTOM-HOUSE ENTRIES. (See Entry; Stamp tax.)

CUSTOM-HOUSE, INSPECTION OF RECORDS. (See Records of custom-houses.)

CUSTOMS ADMINISTRATIVE ACT.

Construction of sections 16 and 17; opinion of Attorney-General. (T. D. 21101; circular 69, May 9, 1899.)

CUSTOMS BONDS, EXECUTION OF. (See Attorneys, execution of bonds by; Bonds.)

CUSTOMS BONDS, GENERAL. (See Bonds.)

CUSTOMS BROKERS. (See, also, Powers of attorney.)

An employee of a railroad company attending to custom-house business of company not a broker, and not liable to tax imposed by act of June 13, 1898. (T. D. 19554; June 28, 1898.)

An express or railway agent doing business for his principals only not a broker under the act of June 13, 1898. (T. D. 20106; July 27, 1898.)

A person employed to present bills of sale at a custom-house for record may be a custom-house broker, and be required to pay internal-revenue tax accordingly. (T. D. 21240; June 8, 1899.)

Clerks or employees of importing houses who attend exclusively to customs business of their employers not custom-house brokers within meaning of act of June 13, 1898. (T. D. 19555; June 28, 1898.)

Tax to be paid by, under act of June 13, 1898. (T. D. 19500; circular 110, June 14, 1898.)

CUSTOMS CERTIFICATES, STAMPING OF. (See Stamp tax.)

CUSTOMS DISTRICTS AND PORTS.

Treasury decision 21660; October 14, 1899. T. D. 22086; circular 30, March 16, 1900. T. D. 22626; November 22, 1900.

CUSTOMS REGULATIONS OF 1892, AMENDING.

Treasury decision 20672; circular 16, February 7, 1899. T. D. 21788; November 22, 1899.

CUSTOMS REGULATIONS OF 1899, AMENDING.

Article 1143. (T. D. 22368; circular 115, July 19, 1900.)

Article 1527. (T. D. 22492; circular 139, September 17, 1900.)

Articles 493 and 494. (T. D. 22524; October 3, 1900.)

CUSTOMS REPORTS OF TRANSACTIONS.

Treasury decision 22477; circular 136, September 10, 1900.

CUT AMETHYSTS AND OPALS.

Amethysts and opals cut into the shape of half olives, and thin circular forms of rock crystal of like diameter, each pierced in the center and strung on silk threads or cords about 16 inches in length, and which are intended for use as necklaces or lorgnette chains, are dutiable at 60 per cent ad valorem under the provision in paragraph 434, act of 1897, for "articles commonly known as jewelry, and parts thereof, finished or unfinished," and not at 10 per cent ad valorem under the provisions of paragraph 435 of said act. (T. D. 19448—G. A. 4165; June 1, 1898.)

CUT BOTTLE STOPPERS. (See Bottles.)

CUT-GLASS BOTTLES. (See Bottles.)

CUTCH.

Goods entered as dyewood extract or cutch found to be a substance prepared by fusing cellulose, containing sawdust, cotton, bran, etc., with alkaline sulphides, called Cachou de Laval, dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897. (T. D. 21310; June 27, 1899.)

CUTLERY, MARKING OF. (See Marking of imported goods.)

CUTTINGS, HIDE, CATTLE TAILS. (See Cattle.)

CUTTINGS, WILLOW. (See Willow cuttings.)

CYANIDE OF POTASSIUM.

The commercial designation or denomination of an article in the markets of the country when the law was passed will control its classification without regard to its scientific designation, or the material of which it may be made, or the use to which it may be destined or applied. *Twine Company v. Worthington* (141 U. S., 468; 12 Sup. Ct. Rep., 55); *Two Hundred Chests of Tea* (9 Wheat., 428) followed.—The article commercially known as cyanide of potassium, though containing an admixture of cyanide of sodium, is dutiable under paragraph 66, act of 1897, as "cyanide of potassium," at 12½ per cent ad valorem, and not as a chemical compound or salt at 25 per cent under paragraph 3. While there is a pure potassium cyanide, the ordinary commercial preparation often contains impurities, and especially a mixture of sodium; and paragraph 66 was not intended to be restricted in its operation to the pure article. (T. D. 22521—G. A. 4777; October 1, 1900.)

CYCLISTS' TOURING CLUB. (See Bicycles.)

CYLINDER GLASS. (See Glass, cylinder.)

D.

DAMAGE ALLOWANCE. (See, also, Decayed fruit.)

Injury after importation: Where cattle have been imported, and entered in bond for exportation to Canada, the death of a steer after landing, and before exportation, does not present a question of damage allowance under the provisions of section 23 of the customs administrative act. That section relates only to damages occurring during the voyage of importation. *United States v. Bache* (59 Fed. Rep., 762; 8 C. C. A., 258), affirming *in re Bache* (G. A. 1539); *Shelton v. The Collector* (5 Wall., 113), affirming *Shelton v. Austin* (1 Cliff., 388; 21 Fed. Cases, 1237; 15 Op. of A. G., p. 7).—It seems that, if the importer has any remedy at all, it is under section 2984 of the Revised Statutes. (T. D. 22689—G. A. 4830; December 20, 1900.)

DAMAGE AND SHORTAGE. (See Shortage and damage.)

DAMAGED GOODS. (See Abandoned goods.)

DAMAGED PINEAPPLES. (See Pineapples.)

DAMAGED TOBACCO. (See Tobacco.)

DAMASK TABLE COVERS AND DOILIES. (See Cotton; Napkins, doilies, and scarfs.)

DARNING COTTON.

Darning cotton, four two-ply threads laid distinct and parallel, dutiable by measure of each thread under paragraph 303, act of 1897. (T. D. 21370—G. A. 4476; July 3, 1899.)

Method of measurement: Under paragraph 303, act of 1897, which provides a specific duty on cotton thread, the duty is not to be levied on the basis of the combined length of the strands or plies composing the thread, but only on the length of the threads as appearing in the completed article, in its condition as wound and as commonly used by consumers.—*Calhoun v. United States* (99 Fed. Rep., 424) followed, reversing *in re Calhoun*, G. A. 4476. (T. D. 22649—G. A. 4817; December 1, 1900.)

DATE SEEDS.

Seed of the date palm held not to be palm nuts, but seed not otherwise provided for under paragraph 254. (T. D. 21544—G. A. 4534; August 26, 1899.)

DEAD OIL. (See Carbolineum; Coal-tar products.)

DECALCOMANIA PICTURES.

Decalcomania or transfer pictures dutiable as toys under the acts of 1890, 1894, and 1897.—Judicial affirmance. (T. D. 19254—G. A. 4131; April 19, 1898.)

Lithographed transfer or decalcomania pictures contained within paper covers dutiable at 35 per cent ad valorem as toys under paragraph 436, act of 1890, which remained in force until January 1, 1895, and not paragraph 308, act of 1894, as lithographic prints dutiable as toys under act of 1897. (T. D. 19119; March 22, 1898.)

Only such pictures as are used for amusement of children are to be classified as toys, and those used as decorations classified as lithographic pictures. (T. D. 19663; July 14, 1898.)

DECAYED FRUIT, ALLOWANCE FOR.

The loss of fruit through decay in course of transportation does not constitute a shortage for which an allowance may be made on the ground of nonimportation. When such loss amounts to less than 10 per cent, no allowance for damage may be made, being expressly prohibited by section 23, customs administrative act of June 10, 1890. An importation in bulk, included in a single invoice, must be considered as a whole, and the importer is entitled to no allowance for damage to or deterioration concerning the same, and must pay duty on the entire invoice, unless an appropriate portion is abandoned by him under the provisions of said section 23. When abandonment is made by an importer, on account of damage, under said section 23, the portion abandoned must amount to at least 10 per cent of the total value or quantity of the invoice, and not of the goods, wares, or merchandise as discharged at the port of entry.—*Stone v. Lawder* (101 Fed. Rep., 710) and *United States v. Bache* (59 *id.*, 762) followed; *in re Schall* (G. A. 656), *in re Dix* (G. A. 3078), *in re Dix* (G. A. 3453), *in re Lawder* (G. A. 4222), and *Shaw v. Dix* (72 Fed. Rep., 166) reversed directly or impliedly. (T. D. 22520—G. A. 4776; September 28, 1900.)

DECEASED AMERICAN ARTIST. (See Artists, American.)

DECLARATIONS.

Certification of sculptors' declarations to production of statuary not required. (T. D. 19208; circular 63, April 9, 1898.)

Declarations accompanying sheep imported from Canada for immediate slaughter under Treasury decisions 15360, 16382, 16544, and 17762 may be taken before United States consul in Canada. (T. D. 21680; October 19, 1899.)

Declarations to consular invoices of shipments by corporations prepared for signature of agents may be accepted by customs officers under consular regulations, without requiring bond for production of shipper's declarations. (T. D. 18869; January 26, 1898.)

Declarations for reimported American race horses must be signed by the exporter, who must be the owner, the shipper named in the bill of lading, a lawful holder of such bill, or agent of owner or shipper acting under power of attorney. (T. D. 21642; October 6, 1899.)

Liability of manufacturer under section 3385, Revised Statutes, as amended, ceases upon proof of due exportation abroad. (T. D. 21432; July 26, 1899.)

Requirements or qualifications necessary for making owner's declarations on entry of merchandise consigned to corporations. (T. D. 22460; August 28, 1900.)

Shipper's declaration executed before chief customs officer may be accepted in lieu of consular certification for American goods returned from Cuba, Porto Rico, and the Philippine Islands. (T. D. 21824; December 8, 1899.)

DECLARATIONS, AMERICAN ARTISTS'. (See Artists, American.)

DECLARATIONS, EMIGRANTS'. (See Household effects.)

DECLARATIONS, ENTRY OF HOUSEHOLD EFFECTS. (See Household effects.)

DECORATED ANTIQUE EWER AND DISH—VITRIFIABLE COLORS—JURISDICTION OF BOARD.

An antique ewer and dish, made of copper, richly enameled with figures, arabesques, etc. (valued at £2,800), held dutiable under paragraph 159, act of 1897, as "articles of metal, enameled or glazed with vitreous glasses," and not as "paintings in oil or water colors, * * * not specially provided for," under paragraph 454.—Mineral or vitrifiable colors, so called, are not included within the term "oil or water colors," as used in said paragraph 454. *In re Bour and Bouillon* (G. A. 3211) followed.—The Board of Classification has authority, within its discretion, to apply to a given case testimony taken in a previous case where the issues in the two cases are substantially the same. (T. D. 21408—G. A. 4494; July 15, 1899.)

DECORATED CHINA OR PORCELAIN BOTTLE STOPPERS. (See Bottle stoppers.)

DECORATED EARTHENWARE SCALE PLATES. (See Earthenware scale plates, decorated.)

DECORTICATED PEPPER. (See Pepper.)

DEERSKINS, ETC., FROM COLOMBIA OR VENEZUELA. (See Coffee, etc.)

DEGRAS. (See Sod oil.)

DELIVERY, CONDITIONAL, INFORMAL ENTRY. (See Entry.)

DELIVERY OF GOODS BY WAREHOUSEMAN.

The Government will not compel a warehouseman to deliver bonded goods for exportation on a duly executed permit without the production of a negotiable warehouse receipt transferred for value by the importer. (T. D. 19813; August 5, 1898.)

DEMURRAGE CHARGES. (See Charges.)

DENTIFRICE.

Merchandise labeled and known as "Elixir Dentifrice des Benedictins" dutiable as an alcoholic toilet preparation under paragraph 2, act of 1897, at the rate of 60 cents per pound and 45 per cent ad valorem. (T. D. 19530—G. A. 4193; June 20, 1898.)

DENTISTS' PAPER. (See Paper.)

DEPOSITS, EXCESS OF, REPAYMENTS TO IMPORTERS. (See Excess of deposits, etc.)

DESTRUCTION OF REJECTED TEA. (See Tea, destruction of rejected.)

DETECTORS AND SEIZORS, COMPENSATION. (See, also, Seizure cases.)

Abstracts of duties, expenses and charges accruing in cases of compromise and seizures released on payment of appraised value, must be transmitted by collectors to Department with accounts of fines, penalties, and forfeitures. (T. D. 20665; circular 14, February 2, 1899.)

In making awards to detectors and seizors, the compensation is restricted to the proceeds from the sale of the property, and the fines imposed by a court can not be included in such proceeds. (T. D. 20578; January 21, 1899.)

DETONATORS NOT ENTITLED TO BONDING PRIVILEGE. (See Explosives.)

DIAMOND BLACK.

Diamond black dutiable at 30 per cent ad valorem under paragraph 15, act of 1897, as a coal-tar color. (T. D. 19216; April 11, 1898.)

DIAMOND DIES OR DRAWS.

Diamond draw plates dutiable as "precious stones, set;" rough diamonds, drilled but not set, dutiable at 10 per cent ad valorem under paragraph 435, act of 1897. (T. D. 21491; August 14, 1899.)

DIAMONDS.

Diamonds (other than miners', glaziers', or engravers' diamonds), whether cut or uncut, imported under act of 1894, are not free of duty under paragraph

DIAMONDS—Continued.

467 of said act, but are dutiable as "precious stones" under paragraph 338.—*Keck v. United States*, 19 Sup. Ct. Rep., 254, and *United States v. Frankel*, 68 Fed. Rep., 186, affirmed by circuit court of appeals, 79 *id.*, 995, followed. (T. D. 20699—G. A. 4355; February 7, 1899.)

No law or regulations prohibiting importation by mail of rough diamonds, which are free of duty. (T. D. 18883; January 27, 1898.)

DIAMONDS, IMITATION.

Certain clusters of imitation diamonds arranged in the form of buttons with metal shanks, not commercially known as "buttons," but held by the court to be manufactures of paste under the act of 1894. (T. D. 18968; February 15, 1898.)

DILL SEED.

Dill seed dutiable at the rate of 30 per cent ad valorem as seeds not specially provided for under paragraph 254, act of 1897. (T. D. 20331; November 17, 1898.)

DIMENSIONS OF LINEN AND COTTON GOODS. (See Linen and cotton goods, dimensions of.)

DIPLOMATIC CORPS, EXEMPTION FROM TAX. (See Stamp tax.)

DIPLOMATIC OFFICERS. (See, also, Courtesies, special.)

Courtesies to secretaries of legation, and to attachés of foreign military, naval, or diplomatic service. (T. D. 19633; circular 131, amended July 7, 1898.)

DISCOUNTS, DISALLOWANCE OF, IN ASCERTAINING DUTIABLE VALUE. (See Market value.)

DISCOUNTS IN INVOICES. (See Invoices.)

DISCRIMINATING DUTY UNDER SECTION 22, ACT OF JULY 24, 1897.

Discriminating duty under section 22, act of 1897. (T. D. 18900; circular 22, January 31, 1898.)

Reliquidation of entries covered by protests not forwarded to Board of General Appraisers. (T. D. 19056; March 8, 1898.)

The Board of Classification of United States General Appraisers, being charged by law with the duty of examining and deciding all cases properly before it, acts judicially, and is not at liberty to affirm *pro forma* a decision of a collector of customs in a doubtful case and cast on the United States courts the sole responsibility of construing an ambiguous statute. It is not only the right, but also the duty, of members of that Board to decide all issues according to their sound judgment and discretion and the rules of legal construction as settled by the courts (*Marine v. Lyon*, 65 Fed. Rep., 992; *in re Van Blankensteyn*, 56 Fed. Rep., 475, followed).—Section 22, act of 1897, providing for a discriminating duty on goods imported in vessels not of the United States, and not specially exempted from such duty by treaty or convention, is one of numerous provisions of a similar character which have appeared in the legislation of the United States for more than a century. Although the paramount purpose of such legislation was to foster American commerce, yet an easy evasion of it was possible by first transporting goods into Canada or Mexico, and thence by rail to the United States. Accordingly, *Held* that the discriminating duty imposed by said section 22 applies only to (1) goods produced in countries not contiguous to the United States, and directly imported into the United States in vessels not of the United States, and not exempt from such duty by the provisions of section 4228 of the Revised Statutes, or by treaty; or (2) goods produced in noncontiguous countries, and indirectly imported in foreign vessels (not exempted as aforesaid) by being first landed in Canada or Mexico, and then imported into the United States by rail, for the purpose of evading such duty. Said section 22 omits from its provisions the words "or any act

DISCRIMINATING DUTY UNDER SECTION 22, ACT OF JULY 24, 1897—Continued.

of Congress," which had appeared in its earlier enactments, but on the day the President approved said tariff act of 1897 he also approved an act amending said section 4228, Revised Statutes. Accordingly, *Held* that section 4228 is not repealed by section 22, except to the extent of necessary repugnance, but is in the nature of a proviso to it.—A circular letter issued to collectors by the Secretary of the Treasury, admitting British vessels and their cargoes into our ports on the same terms as to duties and imposts as American vessels, having been acquiesced in for nearly fifty years, must be regarded as tantamount to an Executive proclamation under the provisions of section 4228 of the Revised Statutes. (T. D. 18915—G. A. 4072; January 27, 1898.)

DISINFECTANT. (See Carbolic soap; Lysol; Sheep dip; Soluble creosote.)

DISINFECTION OF HIDES, ETC. (See, also, Hides.)

Abattoir hides, the product of France, can not be imported into the United States via England without disinfection. (T. D. 21190; May 29, 1899.)

Certificates of United States consular officers stationed in the countries of Europe (except Great Britain, Sweden, and Norway), and of Asia, Africa, Australia, and South America, of nonexistence of cattle disease, not necessary and of no avail on entry of hides from those countries at custom-houses in the United States. (T. D. 21105; May 9, 1899.)

Disinfection of articles other than hides of neat cattle, and rags and textile fabrics used in manufacture of paper, not required when coming from countries where no quarantinable diseases exist. (T. D. 20281; November 2, 1898.)

Disinfection of hides of neat cattle shipped to the United States. (T. D. 20582; circular 11, January 23, 1899.)

Disinfection of hides of neat cattle, not dry-salted or arsenic-cured, imported from European ports, required at all times, and disinfection of articles liable to convey disease affecting mankind required in times of epidemics. (T. D. 19367; May 21, 1898.)

Goatskins and cattle hair imported from Marseilles do not require disinfection. (T. D. 20149; October 11, 1898.)

Hides sent from India to a European port for shipment to the United States require disinfection at port of shipment if no evidence of disinfection in India is produced by shipper. (T. D. 19429; June 2, 1898.)

Hides of neat cattle imported into Porto Rico from certain countries, disinfection required. (T. D. 22238; circular 72, May 22, 1900.)

Hides of neat cattle imported into the United States from Europe, if not dry-salted or arsenic-cured, require disinfection under Treasury decision 16557; if imported in transit to Canada, no disinfection required. (T. D. 19016; February 28, 1898.)

Hides of neat cattle shipped to the United States from Venezuela not entitled to entry at ports in the United States unless accompanied by invoices showing that they have been dry-salted or arsenic-cured when in the green or moist state and are dry at time of shipment, or by consular certificates showing disinfection by sulphur dioxide, carbolic acid, or bichloride of mercury, T. D. 16557. (T. D. 21145; May 15, 1899.)

Hides of neat cattle which have been dry-salted or arsenic-cured do not require further disinfection as a condition for entry at ports in the United States, and it is held that the hides must be so treated when in the fresh or green state. (T. D. 21132; May 12, 1899.)

Rags, disinfection of, imported. (T. D. 19016; February 28, 1898. T. D. 22037; circular 27, February 27, 1900.)

DISINFECTION OF WOOL. (See Wool, disinfection of.)

DISTILLED SPIRITS, ALLOWANCE FOR LOSS OF.

Act of March 3, 1899, providing for additional allowance for loss of distilled spirits, inapplicable to reimported domestic whisky in customs custody. (T. D. 21066; April 28, 1899.)

DISTRIBUTION OF PROCEEDS OF SALE OF UNCLAIMED GOODS. (See Unclaimed goods, sale of.)

DISTRIBUTION OF TEA SAMPLES. (See Tea samples.)

DIVI-DIVI, EXTRACT OF.

Extract of divi-divi not free under paragraph 546, but dutiable under paragraph 22, act of 1897, at seven-eighths of one cent per pound. (T. D. 21261—G. A. 4453; June 8, 1899.)

DOCUMENTS AND RECORDS.

Inspection of and information in relation to public documents or records in custom-houses. (T. D. 21462; circular 103, August 3, 1899.)

DOG GRASS.

Dog grass cut in small pieces held not to be crude, and, therefore, not free as a crude drug under paragraph 548, act of 1897.—Appeal from decision of Board, unpublished. (T. D. 20624; January 27, 1899.)

DOGS FOR BREEDING PURPOSES. (See Animals.)

DOILIES. (See Cotton table covers, etc.; Drawnwork, linen, and hemstitched doilies; Napkins, doilies, and scarfs.)

DOLLS' JEWELRY SETS. (See Toys.)

DOMESTIC GOODS.

Bags mended abroad, free on reimportation. (See Bags.)

Etchings sent abroad for signature not free on reimportation, as advanced in value. (See Reimported American goods.)

Exportation of, amendment of article 331, Customs Regulations. (See Customs Regulations.)

Exported and returned, free entry. (See Free entry.)

Improved abroad, although selling price not enhanced, dutiable on reimportation. (See Reimported American goods.)

Reimported on Canadian frontier. (See Reimported American goods.)

Returned, proof of. (See Proof of American goods returned.)

Sheepskins with the wool on. (See Sheepskins.)

Whisky, reimported, as to marking bottles. (See Marking of imported goods.)

Whisky, reimported, no allowance of loss of, in customs warehouse. (See Whisky.)

DOMESTIC GOODS, RETURNED.

Blank checks of domestic manufacture sent abroad to have necessary revenue stamp printed thereon by the British Government not advanced in value thereby, and entitled to free entry under paragraph 483, act of 1897, on reimportation. (T. D. 19772—G. A. 4220; July 21, 1898.)

Domestic goods returned to the United States from Porto Rico free of duty upon identification, under regulations of October 19, 1899, T. D. 21682. (T. D. 22261; June 2, 1900.)

Free of duty if not enhanced in value. (T. D. 22568; October 29, 1900.)

DOMESTIC LIQUORS, REIMPORTED.

Amendment of article 334 of the Customs Regulations of 1892. (T. D. 21788; November 22, 1899.)

DOMESTIC MANUFACTURERS, DECLARATIONS OF. (See Declarations.)

DOMESTIC PLAYING CARDS, REIMPORTED. (See Playing cards.)

DOMICILE.

Domicile consists of residence at a particular place, accompanied by an intention, either positive or presumptive, to remain there permanently or for an indefinite length of time. It embraces not only the fact of residence at a place, but the *animus manendi*, or intent to regard and make it the home. (T. D. 22363; July 16, 1900.)

DOWN. (See Feathers.)**DRAININGS, SUGAR.** (See Sugar drainings.)**DRAWBACK.***Acceptance of extracts—*

Acceptance of extracts of certificates of manufacture on drawback entries of tin cans and other articles manufactured from imported materials. (T. D. 19463; June 8, 1898.)

Acceptance of extracts of manufacturers' certificates on entries for drawback on leather manufactured from imported hides. (T. D. 20080; September 22, 1899.)

Alcohol—

Rate of drawback on imported alcohol used in the manufacture of toilet waters and extracts. (T. D. 19271; April 25, 1898.)

Allowance for wastage—

In liquidating entries for drawback on strong extract and concentrated extract sarsaparilla, manufactured by J. C. Ayer Company, no allowance for wastage shall be made in excess of 5.27 per cent for strong extract and 5.82 per cent for concentrated extract.—Department ruling of May 28, 1896, amended accordingly. (T. D. 22212; May 8, 1900.)

Bags—

Bills of lading may be waived only on entries for drawback on bags exported with grain when the drawback is claimed by the manufacturers and not by the exporters of the bags. (T. D. 20145; October 10, 1898.)

Official shipments of bags for drawback under paragraph 4 of regulations of May 14, 1898, T. D. 19342. (T. D. 21085; May 3, 1899.)

Regulations relative to the collection of drawback on bags filled with flour or other cereal products. (T. D. 19432; circular 82; May 14, 1898.)

Bags, marking of, for drawback—

Treasury decision 20906; circular 47, March 25, 1899. T. D. 20975; circular 56, April 11, 1899. T. D. 21067; circular 67, April 28, 1899.

Bags, marking of, for export—

Article 777 of the Customs Regulations of 1892 covers all bags entered for exportation with benefit of drawback, whether empty or filled. (T. D. 21242; June 8, 1899.)

Bags entered for exportation with benefit of drawback must be marked on the proper outside surface of the bag. Circular 67 of 1899 (T. D. 21067), amended accordingly. (T. D. 22156; April 17, 1900.)

Bags exported with benefit of drawback should, in addition to the words "For drawback," be identified by shipping marks and numbers. (T. D. 22553; October 20, 1900.)

Bills of lading—

Requirements as to the indorsement, by officers and agents of a corporation, of bills of lading covering merchandise exported with benefit of drawback. (T. D. 22566; October 26, 1900.)

Boiler tubes—

Boiler tubes manufactured from Swedish billets for use in construction of boilers for two Russian battle ships in course of construction in the United States, no drawback on, under section 30, act of 1897, as such use does not involve an exportation. (T. D. 21362; July 7, 1899.)

DRAWBACK—Continued.*Bond—*

On entry for drawback exceeding \$100 export bond is required; if excess is discovered after entry, claimant may under certain conditions bring the case within the limit. (T. D. 20055; September 20, 1898.)

Requirement of bond under article 762 of the Customs Regulations of 1892 on entries for drawback. (T. D. 20495; January 5, 1899.)

Borax—

No allowance of drawback on ground or powdered borax, as the process of grinding or powdering crystal borax is not a bona fide manufacture within the contemplation of section 30, act of 1897. (T. D. 22221; May 10, 1900.)

Borax, imported—

Disallowance of drawback on imported borax used in curing domestic meats for export. (T. D. 22133; April 5, 1900.)

Burlaps—

Denying application for drawback on imported burlaps used in making coverings designed for cylindrical cotton bales, not being "articles manufactured or produced in the United States." (T. D. 20776; March 6, 1899.)

Imported burlaps used as coverings of cotton in bales not entitled to drawback, as cutting of cloth into lengths, etc., does not constitute a manufacture. (T. D. 19861; August 13, 1898.)

Carbide of calcium—

Allowance of drawback on lime used in the manufacture of "carbide of calcium" barred by proviso in section 30, act of 1897. Principle enunciated in Treasury decision 17880 applied. (T. D. 19264; April 21, 1898.)

Certificates—

Certificates of importation of goods for entry for exportation, with benefit of drawback not to be stamped under act of June 13, 1898. (T. D. 20378; November 30, 1898.)

No certificate of importation of merchandise entered for drawback can be issued in case where the duty on importation was paid under protest until a final decision as to the amount of duty or a withdrawal of the protest. (T. D. 20251; October 27, 1898.)

Collectors, when to refuse entries—

Collectors to refuse entries for drawback covering articles fit for ships' stores, if investigation shows they are not intended for exportation, but for consumption on shipboard. (T. D. 19434; June 6, 1898.)

Containers—

Disallowance of drawback on burlap bags made from imported burlaps used as containers of exported bacon. (T. D. 22070; March 12, 1900.)

Corks—

No allowance of drawback on imported corks used in bottling exported beer, after having been advanced in value by processes applied in the United States. (T. D. 20404; December 9, 1898.)

Crop ends—

No allowance of drawback on crop ends cut off in the process of manufacturing steel rails, as such crop ends are not manufactured articles within the contemplation of section 30, act of 1897. (T. D. 22213; May 8, 1900.)

Cuba—

Goods exported to Cuba entitled to drawback. (T. D. 22157; April 17, 1900.)

Entries—

Entries for drawback on articles which under decisions of the Department are not entitled to such privilege will be treated as null and void. (T. D. 19260, April 20, 1898.)

DRAWBACK—Continued.*Extract of wool—*

No drawback allowed on exportation of extract of wool resulting from the cleaning of imported wool, as such extract of wool is not a manufacture within section 30, act of 1897. (T. D. 22207; May 4, 1900.)

Hawaii—

Hawaii ceased to be a foreign country within the meaning of the drawback laws on and after June 14, 1900, the date of the taking effect of the act of April 30-1900. (T. D. 22341; July 11, 1900.)

Kid crosses—

Rate of drawback on kid crosses manufactured from imported kid skins with the hair on by processes of cleansing, resewing, dyeing, and finishing. (T. D. 19291; April 29, 1898.)

Landing certificate—

Declining to extend generally privilege conferred by Treasury decision 20146, dispensing with bond for production of landing certificate in cases of shipments to Canada involving drawback not exceeding \$100. (T. D. 20456; December 23, 1898.)

Lead, articles manufactured from—

Drawback on articles manufactured from lead produced from imported ores or imported lead bullion can not exceed the duty paid on a quantity of such lead equal to the weight of the exported articles, 2 per cent being allowed for wastage.—Rulings of March 3, 1899 (T. D. 20934), and June 12, 1899 (T. D. 21251), approved. (T. D. 22235; May 17, 1900.)

"Line" of vessels defined—

Vessels chartered by one firm and lading at a wharf owned or controlled by said firm constitute a "line" within the contemplation of Treasury decision 19342, prescribing regulations governing collection of drawback on bags filled with flour or other cereal products. (T. D. 20967; April 6, 1899.)

Manufacture within contemplation of section 30, act of 1897—

Neither the baling of domestic goods nor the cutting of imported burlaps into strips and fastening the same around the bales is a manufacture within the contemplation of section 30, act of 1897. (T. D. 22214; May 8, 1900.)

*Marking of bags. (See Bags, marking of, for export.)**Ores—*

No drawback on lead produced from combination of domestic and imported ores. On exportation of articles manufactured from lead produced in a bonded smelting establishment from a combination of domestic and imported ores no drawback can be allowed, as relative proportions can not be ascertained. (T. D. 18902; February 1, 1898.)

Payment—

Drawback is payable to exporter or manufacturer of articles and not to purchaser unless purchaser is also exporter. Shipper or consignor in bill of lading held to be the exporter, and manufacturer may reserve to himself right to drawback with consent and knowledge of exporter. (T. D. 20930; March 29, 1899.)

Philippine Islands—

Goods exported to Philippine Islands entitled to drawback. (T. D. 22157; April 17, 1900.)

Porto Rico—

Porto Rico not a foreign country within the meaning of the drawback law, and no refund of duty can be allowed by way of drawback on goods exported to that country. (T. D. 22157; April 17, 1900.)

Department's ruling of April 17, 1900 (T. D. 22157), regarding drawback on goods sent to Porto Rico from the United States, effective from and after May 1, 1900. (T. D. 22183; April 25, 1900.)

DRAWBACK—Continued.*Preliminary entries, filing of—*

Rules stated in Treasury decision 8399, regarding filing of preliminary entries for drawback modified by Treasury decision 17860. (T. D. 19236; April 16, 1898.)

Reallowance of—

Merchandise manufactured from imported material and exported with the benefit of drawback not entitled to a reallowance of the drawback upon subsequent reexportation after having been once returned to the United States. (T. D. 22206; May 4, 1900.)

Regulations—

Drawback on exported articles made in the United States wholly or in part from imported materials. (T. D. 19547; circular 118, June 25, 1898.)

Reliquidation of drawback entries—

Drawback entries which have been liquidated, and the drawback ascertained to be due thereunder has been paid, can not be reliquidated. (T. D. 22523; October 2, 1900.)

Entries for drawback which have been liquidated, and the drawback thereunder has been once ascertained and paid, can not be reliquidated.—T. D. 14016 of May 17, 1893, and T. D. 22523 of October 2, 1900, approved.—Entries for drawback on articles which under decisions of the Department are not entitled to such privilege treated as null and void; affirming Department's decision of April 24, 1898, T. D. 19260. (T. D. 22530; October 9, 1900.)

Scrap steel—

No drawback allowed on exportation of imported scrap steel resulting from the manufacture of pens, as scrap is not an "article manufactured or produced in the United States." (T. D. 18986; February 18, 1898.)

Sirups—

Liquidation of drawback entries of sirups boiled wholly from molasses imported under act of 1894. (T. D. 20216; October 19, 1898.)

No allowance of drawback in addition to rates established in Treasury decision 17325 on sirups valued at over 8 cents per gallon, produced in process of refining raw sugars imported under act of 1894. (T. D. 20401; December 7, 1898.)

Sirups and sugars—

Provisional rates of drawback on sirups and sugars refined from raw sugars under act of 1897. (T. D. 19400; May 28, 1898. T. D. 20174; circular 183, October 12, 1898.)

Slack coal—

Coal is imported at subport of Sweet Grass over a narrow-gauge road, and thence transported to Great Falls, Mont., where it is transferred to a broad-gauge road, and in making transfer over a screen a quantity becomes slack: *Held*, that such slack is not entitled to drawback on exportation, no manufacture being involved. (T. D. 21987; February 8, 1900.)

Sugar used in curing meats—

Drawback can not be allowed on granulated sugar used in curing meats for export, as the curing of meat is not a manufacture within the meaning of the drawback law. (T. D. 22045; March 1, 1900.)

Sugars and sirups—

Instructions as to payment of drawback on exportation of sugars and sirups refined from imported raw sugars on which duty was paid under protest. (T. D. 22641; November 30, 1900.)

Tin cans—

On shipment of canned meats to Canada, involving a drawback on tin cans not in excess of \$10, bond for production of foreign landing certificate may be waived on condition that payment of the drawback shall remain suspended until production of foreign customs certificate of landing abroad. (T. D. 20146; October 10, 1898.)

DRAWBACK—Continued.

Transportation—

Transportation of goods for exportation, with benefit of drawback, is confined to bonded routes within the United States. (T. D. 18772; January 7, 1898.)

DRAWBACK ON.

Air brakes—

Drawback on automatic air brakes used in construction of locomotives by the Rogers Locomotive Company, of Paterson, N. J. (T. D. 19371; May 21, 1898.)

Almond paste, Favorite—

Drawback on Favorite almond paste manufactured by Spencer & Co., of New York, N. Y. (T. D. 22640; November 30, 1900.)

Drawback on Favorite almond paste manufactured by Wood & Selick, of New York, N. Y., wholly with use of imported shelled almonds and imported granulated sugar. (T. D. 22629; November 22, 1900.)

Aluminum—

On exportation of metal aluminum in form of sheets, plates, or ingots, manufactured by Pittsburg Reduction Company, of Pittsburg, wholly from imported alumina by the "electrolytic process," drawback allowed. (T. D. 18783; January 11, 1898.)

Antimonial lead, etc.—

Drawback on refined antimonial lead and metals known as babbitt, typograph, C. T., electrotype, and stereotype, manufactured by the Hoyt Metal Company, of Arlington, N. J., by refining antimonial lead in condition as produced in bonded smelter, or by mixing in varying proportions soft or pure lead and hard or antimonial lead, to which tin may be added. (T. D. 20630; January 30, 1899.)

Art drapery, Goblin—

Drawback on Goblin art drapery manufactured by the Eddystone Manufacturing Company, of Eddystone, Pa., wholly from imported burlaps of 36 and 38 inches in width and not exceeding 30 threads to the square inch, counting the warp and filling, upon which duty has been paid at the rate of five-eighths of a cent per pound and 15 per cent ad valorem under paragraph 341, act of 1897. (T. D. 22616; November 20, 1900.)

Ayer's sarsaparilla—

Drawback on Ayer's sarsaparilla and strong extract of sarsaparilla, manufactured by the J. C. Ayer Company, of Lowell, Mass., in the manufacture of which no other than imported alcohol is used. (T. D. 22569; October 29, 1900.)

Bags—

Drawback on bags manufactured from burlaps imported under the act of 1897. (T. D. 19019; March 1, 1898.)

Drawback on bags manufactured from imported cloth and exported with domestic flour. (T. D. 18894; circular 21, January 31, 1898.)

Drawback on bags shipped with grain.—Bags of manufacturers must be segregated before filing of preliminary entry and notice of intent to export. (T. D. 20496; January 5, 1899.)

Modification of Treasury decision 20496, regarding segregation of bags before entry for exportation with benefit of drawback. (T. D. 20869; March 21, 1899.)

Treasury decision 20975; circular 56, April 11, 1899. T. D. 21679; circular 124, October 18, 1899. T. D. 21845; circular 146, December 16, 1899.

Beer—

Drawback on beer manufactured by the Anheuser-Busch Brewing Association, of St. Louis, Mo. (T. D. 20976; April 11, 1899.)

DRAWBACK ON—Continued.

Black varnishes and japans—

Drawback on black varnishes and japans manufactured by the Standard Varnish Works, of New York, N. Y., from imported palm-oil pitch, combined with other ingredients. (T. D. 22069; March 12, 1900.)

Book paper—

Drawback on book paper manufactured by the Duncan Company, of New York, N. Y., under Department's decision of August 20, 1900 (T. D. 22442), establishing rate on "newspaper or other kinds and descriptions of paper." (T. D. 22579; November 1, 1900.)

*Boots, shoes, etc. (See Ladies' shoes, etc.)**Bound books—*

Drawback on Dutch Bibles manufactured by A. J. Holman & Co., of Philadelphia, Pa., from imported printed sheets. (T. D. 20136; October 6, 1898.)

Boxes—

Method of determining quantity of lumber used in manufacturing boxes for exportation, with benefit of drawback. (T. D. 21215; June 3, 1899.)

Brandy—

Drawback allowed on brandy made wholly from imported materials. (T. D. 18844; January 20, 1898.)

Brocatelles and damasks—

Drawback on brocatelles, silk damasks, and silk and cotton damasks, manufactured by Stead & Miller, of Philadelphia, Pa. (T. D. 20941; April 3, 1899.)

Butter, refined—

Drawback on refined butter manufactured by H. Chaloner & Co., of New York, N. Y., from imported "packing stock" and imported salt. (T. D. 22570; October 29, 1900.)

Carbide of calcium—

Drawback allowed on carbide of calcium manufactured by the Union Carbide Company, of New York, N. Y., in the manufacture of which imported lime combined with domestic coke is used. (T. D. 22181; April 25, 1900.)

Carpets—

Drawback on Moquette, Smith Axminster, Saxony Axminster, velvet, and extra velvet carpets and mats, and rugs of corresponding kinds or makes, manufactured by the Alexander Smith & Sons Carpet Company, of Yonkers, N. Y. (T. D. 21016; April 18, 1899.)

Car wheels—

Drawback allowed on exportation of car wheels manufactured by the Pullman Company, of Chicago, Ill., in part from Krupp steel tires. (T. D. 22439; August 18, 1900.)

Chewing gum—

Drawback on chewing gum manufactured by F. H. Fleer & Co., of Philadelphia, Pa., from imported chicle and sugar. (T. D. 20054; September 16, 1898.)

Drawback on chewing gum manufactured by the American Chemical Company, of Philadelphia, Pa., partly from imported Mexican gum chicle and sugar. (T. D. 20942; April 3, 1899.)

Drawback on Red Rose chewing gum manufactured by the American Chicle Company (successors to Adams & Sons Company), of Brooklyn, N. Y., in the manufacture of which are used wholly imported raw chicle and powdered sugar. (T. D. 22612; November 16, 1900.)

China clay—

Drawback on paper manufactured by Everett Pulp and Paper Company from imported China clay. (T. D. 19956; August 27, 1898.)

DRAWBACK ON—Continued.

Citron—

Drawback on citron, candied and glacé, seeded raisins, cleaned currants, and cleaned Sultana raisins. (T. D. 20249; October 26, 1898. T. D. 20329; November 16, 1898.)

Cleaned currants—

Suspending regulations of October 26, 1898 (T. D. 20249), so far as same relates to drawback on cleaned currants. (T. D. 22074; March 13, 1900.)

Coal—

Drawback on coal under the provisions of paragraph 415, act of 1897, is limited to American vessels propelled by steam engaged in trade with foreign countries or in trade between the Atlantic and Pacific ports of the United States, and it is with the vessel, through its proper representative, master, owner, or agent, that the Department must deal. (T. D. 22513; September 27, 1900.)

Cod-liver oil—

Drawback on Scott's emulsion of cod-liver oil.—Treasury decision 14677 revoked. (T. D. 19300; May 2, 1898.)

Coke—

Drawback on coke manufactured from imported slack coal by the New England Gas and Coke Company, of Boston, Mass. (T. D. 22332; July 5, 1900.)

Confectionery—

Drawback on caramels and other confectionery manufactured from imported raw sugar. (T. D. 19314; May 4, 1898.)

Drawback on confectionery manufactured wholly or in part from imported materials. (T. D. 20403; December 8, 1898.)

Modification of the regulations of December 8, 1898, T. D. 20403. (T. D. 22340; July 11, 1900.)

Cream of tartar, etc.—

On exportation of cream of tartar or of tartaric acid manufactured wholly from imported argols or crude tartar, or wine lees, crude, drawback allowed. (T. D. 18776; January 5, 1898.)

Cream separators—

Drawback on cream separators manufactured by the United States Butter Extractor Company, of Newark, N. J., in part of imported interior devices and in part of domestic materials. (T. D. 22628; November 22, 1900.)

Curtain slats—

Drawback on curtain slats manufactured from imported pine lumber by the Vermont Shade Roller Company. (T. D. 22000; February 10, 1900.)

Cyanide of potassium—

Cyanide of potassium, manufactured by the Roessler & Hasslacher Chemical Company, of New York, N. Y., in the manufacture of which no other than imported yellow prussiate of potash is used, a drawback will be allowed equal in amount to the duty paid on the imported material so used. (T. D. 19516; June 21, 1898.)

Decalcomania paper—

Drawback on decalcomania paper manufactured by the Meyercord Company, of Chicago, Ill. (T. D. 22487; September 13, 1900.)

Dress bindings—

Drawback on dress bindings manufactured by the Velutina Bias Company, of New York, N. Y., wholly from imported velveteens or corduroys, dyed or in the gray. (T. D. 20493; January 4, 1899.)

Dyed fur skins—

Drawback on dyed fur skins manufactured by Herman F. Bindseil, of New York, N. Y., wholly from imported furs dressed on the skin. (T. D. 22446; August 21, 1900.)

DRAWBACK ON—Continued.

Electric elevator engines—

- Drawback on electric elevator engines complete, manufactured by the Otis Elevator Company, of New York, N. Y., the motors of which are imported, and the winding machinery and bedplates, or other parts required to make a complete engine, are of domestic manufacture. (T. D. 21134; May 12, 1899.)

Electric-motor trucks—

- Drawback on electric-motor trucks in the manufacture of which, by the J. G. Brill Company, of Philadelphia, Pa., imported roller or ball bearings and journals are used. (T. D. 20137; October 6, 1898.)

Extract of wool—

- Drawback on extract of wool, or wool grease, manufactured by the Arlington Mills, of Lawrence, Mass., by degreasing wool, wholly imported, with the use of naphtha, the extracted grease having been subsequently subjected to a cleansing and refining process. (T. D. 22443; August 20, 1900.)

Felts, etc., made of wool—

- Drawback on paper makers' felts and jackets manufactured wholly from imported wool. (T. D. 19120; March 22, 1898.)

Fire extinguishers—

- Drawback on Boron fire extinguishers manufactured by C. S. Mott & Co., of New York, N. Y., from imported steel cylinders. (T. D. 19372; May 21, 1898.)

Fish nets—

- Drawback on fish nets manufactured by the Barbour Flax Spinning Company, of New York, N. Y., made wholly from imported flax yarn and the selvaging from imported cotton. (T. D. 21119; May 10, 1899.)

Flock—

- Drawback on flock manufactured by L. A. Levy, of New York, N. Y., from imported fur and wool waste. (T. D. 20573; January 20, 1899.)

Glacier antifriction metal—

- Drawback allowed on exportation of "Glacier antifriction metal" manufactured by the Stirling Metal Company, of New York, N. Y., from a mixture of lead and with other materials, nondutiable. (T. D. 22033; February 26, 1900.)

Glycerin, refined—

- Samples of refined glycerin entered for drawback under Treasury decision 17355 to be taken as ordered by the collector. (T. D. 21005; April 14, 1899.)

Gum confectionery—

- Drawback on candy known as "gum goods" manufactured by George Anspach, of Jersey City, N. J. (T. D. 21946; January 24, 1900.)

Harmonophones, Clover—

- Drawback on Clover harmonophones manufactured by Strauss, Sachs & Co., of New York, N. Y., in part from imported harmonicas. (T. D. 22455; August 24, 1900.)

Horse blankets—

- Drawback allowed on exportation of horse blankets manufactured by L. C. Chase & Co., of Boston, Mass., in part from imported jute sacking, hemp sacking, and tilting cloth in the piece. (T. D. 22044; February 28, 1900.)

Hydraulic hose—

- Drawback on flax or linen hydraulic hose manufactured by the Eureka Fire Hose Company, of New York, N. Y., wholly from imported flax or linen yarns. (T. D. 20252; October 28, 1898.)

Improved butter color—

- Drawback on improved butter color manufactured by the Weiss & Richardson Company, of Burlington, Vt., in which aniline or coal-tar colors imported in bulk are used. (T. D. 22580; November 2, 1900.)

DRAWBACK ON—Continued.

Incandescent electric lamps—

Drawback on exportations of incandescent electric lamps manufactured by the Edison Electric Light Company, of Schenectady, N. Y. (T. D. 20254; October 28, 1898.)

Ladies' dress skirts—

Drawback on ladies' dress skirts manufactured by Levison Bros. & Co., of New York, N. Y., wholly from goods imported in the piece. (T. D. 20631; January 31, 1899.)

Ladies' garments—

Drawback on garments or parts of garments intended for ladies' wear, imported in an unfinished and plain state, and afterwards embroidered by the use of stamped designs, etc. (T. D. 21017; April 18, 1899.)

Ladies' shoes, etc.—

Drawback on ladies', misses', children's, and infants' boots, shoes, and slippers manufactured by Laird, Schober & Co., of Philadelphia, Pa., in part from imported patent and wax calfskins. (T. D. 18953; February 10, 1898.)

Drawback on shoes, slippers, etc., manufactured by Laird, Schober & Co., of Philadelphia, Pa., from imported patent and wax calfskins. (T. D. 20148; October 11, 1898.)

Ladies' vests—

Drawback on exportation of ladies' all-schappe silk vests manufactured by Julius Kayser & Co., of New York, N. Y., wholly from imported spun or schappe silk, and of ladies' plaited vests manufactured of spun or schappe silk and domestic cotton. (T. D. 22165; April 18, 1900.)

Lead—

Drawback on various articles manufactured by Selby Smelting and Lead Company from lead produced in a bonded smelter.—Rates on pig lead and shot. (T. D. 19670; July 19, 1898.)

Lead products—

Drawback on articles manufactured from lead produced in bond from imported ores can not exceed the duty paid on a quantity of such lead equal to the weight of the exported articles. (T. D. 20934; March 31, 1899.)

Leather—

Drawback on exportation of leather manufactured from imported hides. (T. D. 19427; circular 95, June 2, 1898.)

Leather—Tannery record—

Circular 95, of June 2, 1898 (T. D. 19427), supplemented by form of tannery record. (T. D. 22665; December 11, 1900.)

Linseed oil—

Regulations of August 1, 1896 (T. D. 17355), applied in the liquidation of entries covering exportations of linseed oil made from linseed imported under act of 1897. (T. D. 22405; August 2, 1900.)

Linseed oil and linseed-oil cake—

Drawback on linseed oil and linseed-oil cake manufactured in the United States from imported linseed is properly distributable between these two products in proportion to their values and not in proportion to their weights. (T. D. 19323; May 9, 1898.)

Locomotive boilers—

Drawback on locomotive boilers manufactured by the Baldwin Locomotive Works, of Philadelphia, Pa., in part from imported flexible stay bolts. (T. D. 22090; March 17, 1900.)

DRAWBACK ON—Continued.

Locomotive parts—

Drawback on imported metallic packing or rubber buffer springs used in the manufacture of locomotives by Burnham, Williams & Co., of Philadelphia, Pa. (T. D. 20966; April 6, 1899.)

Drawback on locomotive parts known as bars, wrist pins, stay bolts, and piston rods manufactured by Burnham, Williams & Co., of Philadelphia, Pa., wholly from imported Taylor iron. (T. D. 20936; March 31, 1899.)

Drawback on water gauges of locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa. (T. D. 20935; March 31, 1899.)

Locomotives—

Drawback on locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa., in the construction of which imported tender wheels on axles have been used. (T. D. 22089; March 17, 1900.)

Drawback on locomotives built by the Baldwin Locomotive Works, of Philadelphia, Pa., in the construction of which imported clack boxes are used. (T. D. 22630; November 23, 1900.)

Lubricating oils—

Drawback on lubricating oils manufactured by an admixture of imported degrades or brown wool grease with a lubricating product of domestic petroleum. (T. D. 20632; January 31, 1899.)

Marble articles—

Drawback on marble slabs, plumbers' slabs, columns, capitals, moldings, etc., of marble, manufactured by the Evans Marble Company, of Baltimore, Md., from marble imported in blocks, rough or squared only. (T. D. 20569; January 19, 1899.)

Men's pants—

Drawback on men's pants manufactured by Sweet, Orr & Co., of New York, N. Y., wholly from imported cloths of various kinds, qualities, and descriptions. (T. D. 21094; May 5, 1899.)

Mercerized or mercerized and dyed cotton yarns—

Drawback on mercerized or mercerized and dyed cotton yarns manufactured by the William H. Lorimer's Sons Company, of Philadelphia, Pa. (T. D. 22394; July 28, 1900.)

Micabeston plates, etc.—

Drawback on micabeston plates, flexible micabeston, and micabeston cloth manufactured by Sills-Eddy Mica Company, of New York, N. Y., manufactured from imported sheet mica. (T. D. 22666; December 11, 1900.)

Mirror plates—

Drawback on mirror plates manufactured by the United Bavarian Looking Glass Works, of New York, N. Y., with the use of imported polished cylinder glass. (T. D. 22639; November 28, 1900.)

Drawback on mirror plates manufactured by Semon, Bache & Co., of New York, N. Y., from imported polished cylinder glass. (T. D. 22354; July 16, 1900.)

Molasses, refined—

Drawback on refined molasses manufactured by N. W. Taussig & Co., of New York, N. Y., from imported raw molasses. (T. D. 21133; May 12, 1899.)

Morphine sulphate or salts—

Drawback on morphine sulphate or salts manufactured by the Mallinckrodt Chemical Works, of St. Louis, Mo., in whole or in part from Turkish or other imported crude opium. (T. D. 22397; July 30, 1900.)

Nitroglycerin dynamite—

Drawback on nitroglycerin dynamite manufactured in part from imported refined or crude glycerin. (T. D. 22290; June 16, 1900.)

DRAWBACK ON—Continued.

Paine's celery compound—

Drawback on Paine's celery compound manufactured by the Wells & Richardson Company, of Burlington, Vt., in the manufacture of which no other than imported alcohol is used. (T. D. 22608; November 15, 1900.)

Paper—

Drawback on newspaper or other kinds and descriptions of paper manufactured in whole or in part from imported materials known as "china clay or kaolin," "mechanically ground wood pulp," and "chemical wood pulp, unbleached" or "bleached." (T. D. 22442; August 20, 1900.)

Drawback on paper manufactured by the Everett Pulp and Paper Company from imported china clay. (T. D. 19956; August 27, 1898.)

Petroleum emulsion—

Regulations of February 2, 1897 (T. D. 17763), covering drawback on petroleum emulsion, continued in force subject to new formula submitted. (T. D. 22233; May 16, 1900.)

Photographic paper—

Drawback on sensitized photographic paper manufactured by the Nepera Chemical Company, of Nepera Park, N. Y., from imported plain or surface-coated photographic paper. (T. D. 20279; November 2, 1898.)

Piano hammers—

Drawback on piano hammers manufactured by Charles Pfriemer, of New York, N. Y. (T. D. 20429; December 16, 1898.)

Pig iron, steel billets, etc.—

Drawback on pig iron, steel billets, steel rails, or steel fish plates manufactured by the Maryland Steel Company, of Sparrow Point, Md., from a mixture of imported and domestic iron ores, spiegeleisen or ferromanganese. (T. D. 20400; December 7, 1898.)

Pig lead—

Allowance of drawback on pig lead produced from a combination of imported and domestic lead-bearing ores by Consolidated Kansas City Smelting and Refining Company.—Opinion of Attorney-General. (T. D. 19850; August 10, 1898.)

Pim-olas—

Drawback on pim-olas manufactured by the Seville Packing Company, of New York, N. Y., from wholly imported olives and sweet red peppers. (T. D. 22655; December 5, 1900.)

Plaster of paris—

Drawback on plaster of paris made from rock plaster or crude gypsum. (T. D. 20184; October 18, 1898.)

Pouncing paper—

Drawback on pouncing paper manufactured by Herman Behr & Co., of New York, N. Y., in the manufacture of which only imported glue is used. (T. D. 22335; July 9, 1900.)

Preservaline—

Drawback on preservaline manufactured by the Preservaline Manufacturing Company, of New York, N. Y. (T. D. 22398; July 31, 1900.)

Railroad frogs, switches, etc.—

Drawback on railroad crossings, frogs, and switches manufactured by William Wharton, Jr., & Co., of Philadelphia, Pa. (T. D. 19122; March 22, 1898.)

Railway layout—

Drawback on frogs, girder crossings, and connecting straight and curved rails manufactured by the Lorain Steel Company, of Johnstown, Pa., in part from imported steel rails, the tongue switches, mates, etc., being of domestic materials. (T. D. 22066; March 10, 1900.)

DRAWBACK ON—Continued.

Ralston cocoa. (See Sweetened cocoa powder.)

Red Rose chewing gum. (See Chewing gum.)

Refined butter. (See Butter, refined.)

Refined cod oil—

Drawback on refined cod oil manufactured by the Swan & Finch Company, of New York, N. Y., wholly from imported crude cod oil. (T. D. 22441; August 20, 1900.)

Ribbon gold leaf—

Drawback on ribbon gold leaf manufactured by the W. H. Coe Manufacturing Company, of Providence, R. I., from imported gold leaf. (T. D. 22393; July 28, 1900.)

Rice—

Drawback on rice, rice meal, and "polish" manufactured by the National Rice Milling Company, of New York, N. Y. (T. D. 18923; February 4, 1898.)

Drawback on exportation of cleaned rice manufactured wholly from imported Siam paddy. (T. D. 19165; March 31, 1898.)

Drawback on products of uncleaned Japan rice manufactured by the National Rice Milling Company, of New York, N. Y. (T. D. 20539; January 17, 1899.)

Drawback on cleaned products of Patna rice, paddy or meal, and on uncleaned Japan and Bassein or Rangoon rice. (T. D. 21700; October 26, 1899. T. D. 21747; November 11, 1899.)

Root beer and ginger ale—

Drawback on root beer and ginger ale manufactured by the Charles E. Hires Company, of Philadelphia, Pa., in the manufacture of which was used refined sugar produced from imported raw cane sugar. (T. D. 22617; November 20, 1900.)

Royal baking powder—

On exportation of Royal baking powder manufactured by the Royal Baking Powder Company, of New York, N. Y., in part from bitartrate of potash produced wholly from imported argols or crude tartar, drawback allowed. (T. D. 18819; January 17, 1898.)

Russet blacking and oakaline—

Drawback allowed on russet blacking and oakaline manufactured by the Boston Blacking Company in part from imported china clay, indian reds, and chrome yellow dyes. (T. D. 22196; May 2, 1900.)

Sewing machines complete—

Drawback on sewing machines complete, manufactured by the Dunlap Machinery Company, Limited, of New York, N. Y., the heads of which are imported, and the stands or other parts of which required to make a complete machine are of domestic manufacture. (T. D. 21135; May 12, 1899.)

Shot cartridges—

Drawback on shot cartridges manufactured by the Winchester Repeating Arms Company, of New Haven, Conn., the shot entering into the manufacture of which is made from imported lead. (T. D. 22406; August 6, 1900.)

Silk flags—

Drawback on silk flags manufactured by A. S. Rosenthal & Fried, of New York, N. Y., from Japanese silk imported in the piece in the natural state. (T. D. 20577; January 21, 1899. T. D. 20663; February 1, 1899.)

Silks—

Drawback on silks printed or dyed, or "weighted and finished," manufactured from pongee or Habutai silks, imported in the piece in the natural or usual condition. (T. D. 21136; May 12, 1899.)

DRAWBACK ON—Continued.

Sirups—

Drawback on sirups under act of 1897.—Department circular 183 (T. D. 20174), dated October 12, 1898, amended. (T. D. 22227; April 18, 1900.)

Sleeping cars—

On exportation of sleeping cars manufactured by the Jackson & Sharp Company, of Wilmington, Del., drawback allowed on articles used in manufacture if permanently attached to cars as parts thereof. (T. D. 18974; February 16, 1898.)

Soda fountain—

Drawback on soda fountain manufactured by the American Soda Fountain Company, of Philadelphia, Pa., from imported marble and onyx. (T. D. 22638; November 28, 1900.)

Steam-engine governor tops—

Drawback on governor tops when exported furnished with springs made wholly from imported steel strips, and where springs are exported separately in sets manufactured by the Pickering Governor Company, of Portland, Conn. (T. D. 22065; March 10, 1900.)

Steam-engine governors—

Drawback on steam-engine governors manufactured by the Pickering Governor Company, of Portland, Conn., the springs of which are made wholly from imported strip steel. (T. D. 20220; October 21, 1898.)

Drawback on one-half inch and three-fourths inch governors manufactured by the Pickering Governor Company, of Portland, Conn. (T. D. 21725; November 2, 1899.)

Steam sanding devices of locomotives—

Drawback on steam sanding devices of locomotives manufactured by Burnham, Williams & Co., of Philadelphia, Pa. (T. D. 20977; April 11, 1899.)

Steel wire rods—

Drawback on steel wire rods, one-half inch to No. 8 wire gauge, manufactured by the Washburn and Moen Manufacturing Company, of Worcester, Mass., from steel billets manufactured by the Maryland Steel Company, of Sparrow Point, Md. (T. D. 19369; May 21, 1898.)

Sterling-silver cutlery and safety razors—

Drawback on sterling-silver cutlery and safety razors, the skeletons and blades of which are imported, and handles of domestic manufacture, manufactured by Silberstein, Hecht & Co., of New York, N. Y. (T. D. 20933; March 30, 1899.)

Straining cloth—

Drawback on straining cloth manufactured by the Sugden Press Bag Company, of Graniteville, Mass., made wholly from imported camel's hair tops. (T. D. 20250; October 27, 1898.)

Structural material—

Drawback on structural bridge material manufactured by the A. & P. Roberts Company, of Pencoed, Pa. (T. D. 22318; June 29, 1900.)

Drawback on structural material—plates, beams, channels, bars, etc.—manufactured by the Carnegie Steel Company, of Pittsburg, Pa., in part from imported rail scrap and domestic pig iron. (T. D. 22259; June 1, 1900. T. D. 22476; September 8, 1900.)

Sugar—

Drawback on imported sugar used in the preparation of canned fruit for export.—Restoration of Department's rulings, T. D. 12392 and 15452. (T. D. 19721; July 22, 1898.)

Sweet chocolate—

Drawback on sweet chocolate manufactured by Rockwood & Co., of New York, N. Y. (T. D. 22347; July 12, 1900.)

DRAWBACK ON—Continued.

Sweetened cocoa powder—

Drawback on sweetened cocoa powder, commercially known as "Ralston cocoa," manufactured by Stephen L. Bartlett, of Boston, Mass. (T. D. 22370; July 20, 1900.)

Tack plate—

Drawback on tack plate manufactured from imported steel or iron bars, or from steel plate shearings or cuttings, by the Bridgewater Iron Company for A. Milne & Co. (T. D. 21999; February 10, 1900.)

Tennis balls—

Drawback on tennis balls manufactured by Wright & Ditson, of Wakefield, Mass., wholly from imported rubber balls, rubber cement, and imported felt cloth covers. (T. D. 22627; November 22, 1900.)

Tin foil—

Drawback allowed on exportation of tin foil manufactured by the John J. Croke Company, of New York, N. Y., in the manufacture of which wholly imported lead and tin are used. (T. D. 22349; July 13, 1900.)

Tinsel cord—

Drawback on tinsel cord manufactured wholly from imported wire tinsel thread by Alfred F. Moore, of Philadelphia, Pa. (T. D. 22593; November 6, 1900.)

Type metal—

Drawback on type metal manufactured by the Nassau Smelting and Refining Works, of New York, N. Y., from imported lead, tin, and antimony. (T. D. 20278; November 2, 1898.)

Typewriter ribbon—

Drawback on typewriter ribbon manufactured from nainsook imported in the piece, or from imported woven-edge cloth, and of carbon paper in the manufacture of which tissue paper wholly imported is used. (T. D. 21726; November 2, 1899.)

Umbrella handles, etc.—

Drawback on umbrella handles and frames and umbrella sticks and walking sticks, mounted or trimmed, or both, manufactured by Switzer & Schussel, of New York, N. Y., wholly or in part from imported materials, unassembled or plain. (T. D. 20667; February 2, 1899.)

Umbrellas and parasols—

Drawback on umbrellas and parasols with cases and ties manufactured by Burchell Brothers, of New York, N. Y., from silk, silk mixed, or cotton imported in the piece. (T. D. 22068; March 12, 1900.)

Watches—

Drawback on watches and parts of watches manufactured wholly or in part of imported materials. (T. D. 20581; January 23, 1899.)

Watches, etc.—

Drawback on watches and watch movements manufactured by the Trenton Watch Company, of Trenton, N. J. (T. D. 21963; January 31, 1900.)

*Water gauges of locomotives. (See Locomotive parts.)**Water-tube steam boilers—*

Drawback on water-tube steam boilers manufactured by the Babcock & Wilcox Company, of New York, N. Y., with the use in part of imported wrought-steel headers. (T. D. 22067; March 10, 1900.)

Witch-hazel, fluid extract of—

Drawback on fluid extract of witch-hazel manufactured from aqueous extract of witch-hazel, to which only imported alcohol has been added. (T. D. 20328; November 16, 1898.)

Wool grease, extract of. (See Extract of wool.)

DRAWINGS EXECUTED BY AN ARCHITECT.

Drawings executed by an architect and used in his business as such are "implements" or "tools of trade" as these terms are used in paragraph 645, act of 1897. Such drawings when left behind an emigrant to this country, though inadvertently, and brought over in a different vessel following the one in which he came, although in his trunk with his personal effects, are not "in the actual possession at the time" of such person "emigrating to the United States."—*In re Rosenfeld* (66 Fed. Rep., 303) cited and followed; G. A. 1979 distinguished. (T. D. 22558—G. A. 4783; October 18, 1900.)

DRAWNWORK LINEN AND HEMSTITCHED DOILIES, ETC. (ACT OF 1894).

Doilies, table covers, etc., composed of flax, hemstitched, and simply ornamented by the withdrawal and looping of a few warp and filling threads, and not embroidered or tamboured in any manner by hand or machinery, nor composed in part of lace, are dutiable at 35 per cent ad valorem under paragraph 277, act of 1894, and not at 50 per cent ad valorem, as assessed, under paragraph 276 of said act. See *Meyer v. United States*, 90 Fed. Rep., 803, and T. D. 20567. (T. D. 22651—G. A. 4819; December 4, 1900.)

DRAWNWORK—NOT IMITATION OF LACE.

Linen handkerchiefs, revered and hemstitched, and having an inner ornamental bordering of geometrical openwork produced by drawn threads, are dutiable at 55 per cent ad valorem under paragraph 345, act of 1897, and not under paragraph 339 of said act. There are, however, styles of ornamentation produced by drawing, looping, interlacing, and otherwise manipulating the threads in woven fabrics, which closely resemble lace, and such articles are dutiable under paragraph 339. (T. D. 21716—G. A. 4587; October 27, 1899.)

DRAYAGE CHARGES.

An entry of imported merchandise, made in good faith, and upon a straight invoice—i. e., an invoice describing the contents of each and every package, giving its value and all particulars (both invoice and entry complying with all formal requirements of law)—is not made an incomplete entry or an entry without the specification of particulars, within the meaning of section 2926 of the Revised Statutes, by an undervaluation of the merchandise in said invoice and entry. *Held*, accordingly, that certain charges for drayage and storage, imposed under the provisions of said section 2926, Revised Statutes, on undervalued merchandise so entered, were illegally exacted. (T. D. 22111—G. A. 4684; March 24, 1900.)

Drayage on packages sent from wharf to appraiser's stores paid by importer; drayage on packages sent to appraiser's store for examination paid by the Government; drayage on goods sent to general order paid primarily by warehouse proprietor; drayage on teas sent to warehouse for examination paid by importer. (T. D. 18769; January 5, 1898.)

Drayage charges on merchandise transported in bond under the immediate-transportation act of June 10, 1880, payable by the Government. (T. D. 19396; May 27, 1898.)

Method of payment of drayage charges in cases where unclaimed or general-order goods are carted to warehouses of class 1. (T. D. 22550; October 18, 1900.)

DRESDEN CHINA, MARKING OF.

Royal Dresden china, marked with crossed swords, does not require additional marking to indicate the country of origin, under section 8, act of 1897. (T. D. 20964; April 5, 1899.)

DRESS GOODS.

Classification of goods of similar character. (See Goods of similar description.)
Worsted. (See Worsted dress goods.)

DRESSED FURS ON THE SKIN.

Astrakhan linings dutiable as. (See Astrakhan linings.)

DRIED CURRANTS. (See Currants.)**DRIED FRUIT.** (See Lichi.)**DRIED ORANGE PEEL.** (See Orange peel.)**DRILL RODS.** (See Wire rods.)**DRILLED OR PIERCED PEARLS.** (See Pearls.)**DRUG LEAVES.** (See Crude nonedible drug leaves.)**DRUGS.** (See, also, Adulterated drugs; Cartagena ipecac; Crude drugs.)

Drugs seized and forfeited to the United States must be sold at public auction, and can not be turned over to the Marine-Hospital Service. (T. D. 19114; March 18, 1898.)

Section 2933, Revised Statutes, requires examination of drugs, etc., before passing custom-house, to ascertain purity, quality, and fitness for medicinal purposes. (T. D. 18821; January 17, 1898.)

DRY FERRODOR, OR FERRIC OXIDE.

A dark-gray impalpable powder, having a metallic luster, described in the invoices as "dry ferrodor," and valued at 18 shillings per hundredweight, equal to \$88 United States currency per ton, and containing 64.43 per cent metallic iron, equal to 92.04 per cent ferric oxide, 8.46 per cent insoluble residuum, is not dutiable at 40 cents per ton under paragraph 121, act of 1897, nor is it exempt from duty either under paragraph 520 or 614 of said act, or dutiable at 20 per cent ad valorem under paragraph 183 of the act, not being in a crude state, but appears to fall properly under section 6, act of 1897, at a duty of 20 per cent ad valorem. (T. D. 22057—G. A. 4665; February 28, 1900.)

DULCIN.

Dulcin, being enumerated as a chemical compound, is not dutiable as saccharine by similitude under act of 1897. (T. D. 19196—G. A. 4117; April 4, 1898.)

Dulcin dutiable as saccharine under paragraph 211, act of 1897.—Appeal from decision of the Board, G. A. 4117. (T. D. 19272; April 25, 1898.)

DUMB-JOCKIES. (See Saddlery.)**DURHAM, N. C.**

Port of delivery with immediate-transportation facilities. (T. D. 22254; circular 77, May 29, 1900.)

DUTCH METAL OR BRONZE POWDER FIGURES. (See Appliquéd goods.)**DUTCH METAL LEAF.** (See Skewings.)**DUTCH WOOL CARPETS.** (See Wool.)**DUTIABLE VALUE.** (See, also, Chocolate; Fruits in spirits; German duty; Market value; Packing charges; Royalty fees, etc.)

Amount of drawback allowed by French Government on certain laces and by the Italian Government on macaroni, when such goods are exported from the respective countries, is a dutiable item, and should be included in the market value of such merchandise. (T. D. 18980—G. A. 4078; February 11, 1898.)

Ascertainment of dutiable value of imported merchandise. (T. D. 19055; circular 47, March 8, 1898. T. D. 21203; circular 76, May 31, 1899.)

Canadian duties and internal-revenue tax. (See Fulminate of mercury.)

Cases and packing charges not specifically exempted from duty added to price in ascertaining dutiable value. (T. D. 22469—G. A. 4759; September 4, 1900.)

Cost of corking and wiring of bottles containing ginger ale is an element of dutiable value of the goods under certain section 19, act of 1890. (T. D. 18969; February 15, 1898.)

DUTIABLE VALUE—Continued.

Cost of folding and collating unbound books an element of dutiable value. (See Books, unbound.)

Cost of grain bags containing oats an element of dutiable value. (See Bags, grain.)

Drawback allowed by France on certain merchandise to be included in ascertaining dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Dutiable value of women's and children's dress goods, coat linings, etc., is to be ascertained by adding cost of putting up, cases, etc., under section 19, act of 1890. (T. D. 20358; November 23, 1898.)

Fulminate of mercury. (See Fulminate of mercury.)

German duty, remitted, an element of dutiable value. (See German duty.)

Inland freight an element of dutiable value. (T. D. 19366; May 20, 1898.)

Internal-revenue tax remitted an element of dutiable value. (See Fruits in spirits.)

Lekin tax of China not an element of dutiable value. (T. D. 21593—G. A. 4553; September 11, 1899.)

Royalty fees an element of dutiable value. (See Royalty fees, etc.)

Drawback allowed by the Governments of Italy and France—

The amount of drawback allowed by the French Government on certain laces and by the Italian Government on macaroni, when such goods are exported from the respective countries, is a dutiable item, and should be included in the market value of such merchandise.—*In re* Goldenberg Bros. & Co. (G. A. 3577) followed; United States *v.* Passavant (18 Sup. Ct. Rep., 219) applied. (T. D. 18980—G. A. 4078; February 11, 1898.)

The amount of drawback allowed by the Governments of Italy and France on exported articles is a dutiable item, and should be included in the ascertainment of the market value of merchandise.—Decisions by the circuit court for the southern district of New York, in *Romeo v. United States and Goldenberg v. United States*, United States *v.* Passavant (169 U. S., 16; 18 Sup. Ct. Rep., 219), in *re* Goldenberg (G. A. 3577), in *re* Passavant (G. A. 4074), and in *re* Balbi (G. A. 4078), followed. (T. D. 21939—G. A. 4638; January 17, 1900.)

Free coverings not included in dutiable value of their contents—

The provision in paragraph 387, act of 1894, admitting to free entry boxes and other coverings of American manufacture, including those made from shooks of American origin, constitutes an exception to section 19, customs administrative act of June 10, 1890, which provides that the cost of covering shall be included in the dutiable value of their contents.—In finding the value of goods for the purpose of ascertaining their value per pound or other unit of value, in cases where the rate of duty is dependent upon their value per such unit, the same value shall be taken as that which is found to be their dutiable value. Therefore, where the coverings are free as being of American origin their value should not be included in finding the value per unit.—*Dickson v. United States* (68 Fed. Rep., 534, affirmed in 73 *id.*, 195) applied; United States *v.* Wood (85 *id.*, 212) distinguished. (T. D. 22462—G. A. 4757; August 27, 1900.)

Domestic shooks, etc., reimported as coverings, are free of duty on proper identification, and the value of such coverings does not become an element of the dutiable value of the foreign contents where the rate of duty chargeable thereon is dependent upon value under the provisions of section 19, act of June 10, 1890. The assessment of duty on the value of coverings declared free of duty by paragraph 483 would, in effect, render nugatory the provisions of such paragraph. (T. D. 22490; September 14, 1900.)

DUTIABLE WEIGHT OF VELVETS.

Sheets of tissue paper usually laid between the folds of velvets to protect their surfaces are not "a foreign substance or material" within the meaning of paragraph 392, act of 1897, and their weight is not to be included in the dutiable weight of goods subject to a specific duty based on weight.—United States v. Leggett (66 Fed. Rep., 13; C. C. A., 448); *in re Wyman* (G. A. 3762), and *in re Hadley* (G. A. 4274) followed. (T. D. 20989—G. A. 4407; April 6, 1899.)

DUTY.

Discriminating. (See Discriminating duty.)

Estimated—

Estimated duty not to be refunded when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

Estimated, assessment of, on sugar. (See Sugar.)

Increased—

Increased duties not paid within ten days after liquidation not fatal to recovery of duties sued for, under principle enunciated in case of United States v. Goldenberg *et al.*, 18 Sup. Ct. Rep., 3. (T. D. 18879; January 26, 1898.)

Liability of importers. (See Importers, liability of, for duty.)

Payment of, under protest—

Payment of full amount of duties ascertained to be due on goods entered for consumption not required to be made within ten days after liquidation, but protests can not be forwarded to Board for consideration until after payment of full amount of duties and charges. (T. D. 18799; January 12, 1898.)

Penal. (See Penal duty.)

Refund of, certified statements. (See Certified statements.)

Transit goods—

No duty attaches to goods in transit. (T. D. 18962; February 12, 1898.)

Unclaimed and seized goods—

Rates of duty on unclaimed and seized goods imported prior to 1897 are those prescribed by the act of 1897, by virtue of section 33 of said act. (T. D. 19185; April 5, 1898.)

DYE, COAL-TAR. (See Coal-tar dye; Colors; Rosolic acid.)

DYEING AND TANNING, EXTRACTS FOR. (See Myrobalan extract.)

DYES OR COLORS. (See, also, Alizarin; Colors.)

Dyes known commercially as "alizarin blue C W R R" and "C W R B" are exempt from duty under the provision for "alizarin blue" in paragraph 478, act of 1890. So-called "alizarin blue 5 R," and known variously in commerce as "alizarin blue," "alizarin violet," and "gallein," is dutiable at 35 per cent ad valorem under paragraph 18 of said act, and not exempt from duty as claimed, not being "apparently derived from anthracene, from which all the artificial alizarin colors originate." See United States v. Sehlbach *et al.*, 90 Fed Rep., 798. (T. D. 21376—G. A. 4482; July 11, 1899.)

- (1) So-called "alizarin blue G," "alizarin blue W," and "alizarin blue G A" (paste or powder), is the dye or color long known in commerce as "gallein;"
- (2) the dye or color described in the invoices variously as "galloxyanine," "alizarin blue violet shade," and "alizarin blue V S" is the article long known as "galloxyanine," and belongs to the series of oxazine dyes;
- (3) the article described as "prune pure," "prune powder," and as "prune" is similar to "galloxyanine;"
- (4) so-called "alizarin yellow," "alizarin yellow R," "alizarin yellow O," "alizarin yellow G," "alizarin yellow G G W," "alizarin yellow R W" (paste or powder) are chemically metanitriline azo salicylic acid and belong to the series either of azo or oxyketon or related dyes;

DYES OR COLORS—Continued.

(5) dyes or colors described variously as "alizarin brown," "alizarin brown O," "alizarin brown No. 1131," and otherwise (paste or powder) are chemically anthragallol; (6) so-called "alizarin green," "alizarin green S W," "alizarin green S," "alizarin green L," and "coerulein M S" (paste or powder) are the articles long known in commerce as coerulein, which is made by heating gallein with concentrated sulphuric acid. None of these articles are exempt from duty under paragraph 469, act of 1897, but are dutiable at 30 per cent ad valorem under paragraph 15 of said act. See G. A. 4322, G. A. 4360, and decisions of the United States circuit court for the southern district of New York, rendered January 16, 1900, affirming the Board's said decisions. (T. D. 22109—G. A. 4682; March 23, 1900.)

Free benzidin base, a product of coal tar, not diazotized or azotized, and which is intended for use in the production of substantive azo dyes, is exempt from duty under the provision in paragraph 524, act of 1897, for "benzidin." So-called "azo-para-nitraniline" or "azo-para-nitraniline P N, new," "dianisidine salt," and "diazo-amido-toluol" are products of coal tar and dutiable as such at 20 per cent ad valorem under paragraph 15, act of 1897, and not at 30 per cent ad valorem as coal-tar dyes or colors under that paragraph, nor are they exempt from duty, as claimed, as "dianisidin," or otherwise under paragraph 524 of the act. They are intended and adapted for use, in combination with other substances, in dyeing fibers or fabrics and in the production of coal-tar dyes or colors.—Formaldehyde, mentioned in the protests as "formol," is a product of formic acid and alcohol, and not a product or preparation of coal tar. It is in the nature of a gas, and, when dissolved in water, is used as a medicine and as an antiseptic, and for other purposes.—So-called "alizarin blue G," paste or powder (also incorrectly described in certain of the invoices and protests as "alizarin blue, paste, G R double," "alizarin blue G A, paste," "alizarin blue G W, powder," "alizarin blue B B," "alizarin blue G R," and "alizarin blue W, powder"), "alizarin blue V S" or "alizarin blue, violet shade," and "prune pure" are coal-tar dyes or colors known generally in commerce, respectively, as "gallein," as "gallo cyanine," and as "prune pure," and are not derived from alizarin or from anthracin. They are dutiable, as assessed, at 30 per cent ad valorem under paragraph 15, act of 1897, and not exempt from duty, as claimed, under paragraph 469 of said act. (T. D. 22110—G. A. 4683; March 23, 1900.)

So-called "alizarin black," "alizarin black G A," "alizarin black F," and other dyes or colors, produced by various methods from coal-tar products and from substances other than alizarin or anthracin, are dutiable at 25 per cent ad valorem or 30 per cent ad valorem, if imported, respectively, under the acts of 1894 and 1897. (See G. A. 4322, 4360, and 4682.) The term "artificial alizarin" has acquired in the historical literature on the subject, among scientists and in the discussion by the courts, a definite, fixed meaning, by which it is limited to such dyestuffs as are derived from anthracin; and the expression "artificial alizarin colors or dyes" has no larger meaning than "artificial alizarin," but the terms are synonymous. The term "derived" in paragraph 469, act of 1897, is to be understood in its commonly received and popular sense, and hence to mean *produced* from anthracin.—*In re Farbenfabriken of Elberfeld Company v. United States*, and *Pickhardt et al. v. United States*, 102 Fed. Rep., 603. (T. D. 22663—G. A. 4823; December 10, 1900.)

DYEWOOD EXTRACT. (See Cutch.)

E.

EAGLE PASS, TEX.

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

EARTHENWARE JUGS. (See Jugs containing spirits.)

EARTHENWARE, ROCKINGHAM. (See Rockingham earthenware.)

EARTHENWARE SCALE PLATES, DECORATED.

White earthenware scale plates, upon which is imprinted an elaborate trademark design in black, representing the Western Hemisphere of the globe, having traced thereon the outlines of continents, principal rivers, parallels of latitude and longitude, names of oceans, etc., the whole encircled by a scroll and shaded to produce a perspective, held to be earthenware decorated or ornamented within the meaning of paragraph 95, act of 1897, and dutiable at 60 per cent ad valorem rather than at 55 per cent ad valorem as being "plain white without superadded ornamentation of any kind," under said paragraph, or "not ornamented or decorated," under paragraph 96.—*Koscherek v. United States* (98 Fed. Rep., 596) followed; *in re Borgfeldt* (G. A. 4073); *United States v. Borgfeldt* (suit 2757), decided January 6, 1900, without opinion; *in re Masson* (G. A. 4675) distinguished. (T. D. 22562—G. A. 4787; October 22, 1900.)

EAST INDIA BUFFALO HIDES. (See Hides.)

EASTPORT, ME.

Privileges of immediate-transportation act extended to. (T. D. 22295; circular 92, June 18, 1900.)

ECUADOR, SUCRE OF.

Value of sucre of Ecuador, for duty purposes, 48.6 cents. (T. D. 21514; August 22, 1899. T. D. 21990; February 8, 1900.)

EDGINGS, COTTON. (See Cotton edgings.)

EEL GRASS. (See Sea grass.)

EELS.

Eels, being migratory fish, and not distinctively fresh-water fish, are dutiable as salt-water fish under paragraph 261, act of 1897, at three-fourths of 1 cent per pound. (T. D. 19506; June 17, 1898.)

EFFECTS, HOUSEHOLD. (See Household effects.)

EGG FRUIT. (See Yolk of eggs.)

ELASTIC. (See Braids, elastic.)

ELECTRIC CARBON. (See Carbons, electric.)

ELECTRIC INCANDESCENT LAMPS.

Incandescent lamps used for electric lighting, and composed of blown glass, metal, and other materials, glass being the component material of chief value, held to be dutiable at 45 per cent ad valorem under paragraph 112, act of 1897, as manufactures of glass, and not under paragraph 100 of said act as articles of glass of the kind there described, nor as "blown glassware," nor under paragraph 193 of said act as articles or wares composed in part of metal. (T. D. 20275—G. A. 4304; October 27, 1898.)

ELECTRIC-LIGHT CARBONS. (See Carbons, electric.)

ELECTROTYPE PLATES. (See Copyrighted articles.)

ELM LOGS. (See Timber.)

EL PASO, TEX.

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

EMBLEMS. (See Reliquary cross.)

EMBROIDERED ARTICLES, INVOICING OF. (See Invoice and dutiable value.)

EMBROIDERED COTTON LACE CORSETS. (See Corsets.)

EMBROIDERED COTTON NETTING AS FLOUNCING. (See Wearing apparel.)

EMBROIDERED HANDKERCHIEFS. (See Handkerchiefs; Invoice and dutiable value.)

EMBROIDERED HOSIERY. (See Hosiery.)

EMBROIDERIES. (See, also, Crochet cotton rings; Lace articles.)

Method of invoicing cotton net embroideries from St. Gall. (T. D. 19587; June 28, 1898.)

EMBROIDERY COTTON.

Embroidery cotton imported in skeins dutiable as embroidery cotton imported otherwise than on spools or reels at one-half cent for each 100 yards or fractional part thereof, without regard to number of yards in each skein, under paragraph 303, act of 1897. (T. D. 18880; January 27, 1898.)

EMERALDS, PIERCED AND POLISHED. (See Precious stones.)

EMIGRANT, DEFINED.

An American citizen who removes to Europe and remains there for five years, retaining, however, his citizenship in the United States, is not, when returning to this country, an "emigrant" within the meaning of paragraph 645, act of 1897. (T. D. 20610—G. A. 4336; January 19, 1899.)

Status of. (T. D. 19365; May 20, 1898.)

EMIGRANTS' DECLARATIONS. (See Household effects.)

ENAMEL, GLASS.

White glass enamel suitable for watch and clock dials free under paragraph 564, act of 1897, as "glass enamel, white, for watch and clock dials." (T. D. 18804; January 12, 1898.)

ENAMEL WHITE.

Aspinalls' enamel white dutiable not as a varnish, but as paint mixed with other solutions than oil, at 30 per cent under paragraph 58, act of 1897. (T. D. 21477—G. A. 4516; August 4, 1899.)

ENAMELED WARE.

Enameled ware distinguished from cast hollow ware. Enumeration under paragraph 159, act of 1897, held to be more specific than under paragraph 150.—52 Fed. Rep., 808, followed. (T. D. 21425—G. A. 4500; July 20, 1899.)

ENCRUSTED STONES. (See Jewelry.)

ENFLEURAGE GREASE.

Certain concentrated essences of flowers, in which petroleum was used as a solvent, held to be free of duty under paragraph 568, act of 1894, or paragraph 626, act of 1897.—Judicial affirmance of G. A. 3603. (T. D. 21424—G. A. 4499; July 20, 1899.)

Certain odorous pastes, or "concentrated essence of perfumes," free of duty as "enfleurage grease" under paragraph 568, act of 1894. (T. D. 21306; June 26, 1899.)

ENGLISH SPARROW. (See Animals and birds.)

ENGRAVED AND ETCHED GLASSWARE. (See Glassware, chemical.)

ENGRAVERS' TOOLS.

Engravers' tools, composed of small steel shafts, tipped with a diamond fragment, imported under act of 1897, are dutiable as manufactures composed in part of steel at 45 per cent ad valorem under paragraph 193, and not

ENGRAVERS' TOOLS—Continued.

at 60 per cent ad valorem, as precious stones set, under paragraph 434.—*In re Hope, etc., Company* (100 Fed. Rep., 286) followed. (T. D. 22216—G. A. 4706; May 7, 1900.)

Engravers' tools tipped with a small diamond chip at one end, commonly known as "bort," not dutiable as precious stones set, but properly classifiable as manufactures of metal at 45 per cent ad valorem under paragraph 195, act of 1897. (T. D. 22154; April 16, 1900.)

ENTIRETIES. (See Coverings; Needlebooks.)

ENTRIES, PRELIMINARY. (See Lading permit.)

ENTRIES, PREPARATION OF.

Collectors can not act as agents for importers in preparation of entries, and no change can be made in entry after declaration. (T. D. 22543; October 15, 1900.)

ENTRIES, STAMPING OF. (See Stamp tax.)

ENTRY BY APPRAISEMENT. (See Appraisement.)

ENTRY OF MERCHANDISE.

A collector may refuse to permit an importer to enter his goods at a lower price than that disclosed in his invoice at which they were purchased, even though the consular notation shows such lower price to be the actual market price on day of shipment. Section 8, act of 1890, requires statement in detail of purchase price, and section 7 of said act does not permit assessment on a lower price. Consular notation is not conclusive. The purpose of the law is to secure information and guard against wrongdoing only. (T. D. 21199—G. A. 4447; May 27, 1899.)

A nonresident consignee, who appears in person at port of entry, may make entry. (T. D. 22478; September 10, 1900.)

A receiver appointed by a court of competent jurisdiction, and having the requisite authority, deemed and held to be, for customs purposes, the legal representative of an insolvent consignee or importer, and therefore capable of making entry of imported merchandise consigned to a firm which has become insolvent, the situation of a receiver being, by operation of law, analogous to that of an assignee under a voluntary assignment. (T. D. 19667; July 15, 1898.)

Conditions under which consolidated shipments destined for Canada may be included in one entry. (See Shipments, consolidation of.)

Entries of free goods for United States made by officers of the Government exempt from stamp tax. (T. D. 22467; September 1, 1900.)

Entry and transportation of merchandise arriving in the United States in transit to places in the British possessions otherwise than under treaties. (T. D. 21702; circular 129, October 27, 1899.)

Entry and transportation of merchandise passing in transit through the United States between foreign countries. (T. D. 22250; circular 76, May 25, 1900. T. D. 22605; circular 153, November 14, 1900.)

Entry by a person other than the consignee or his duly authorized agent is contrary to provisions of section 1, act of 1890. (T. D. 21729; November 3, 1899.)

Entry of goods after 4.06 p. m., July 24, 1897, imported at a prior hour on that day.—Entry of a vessel at the custom-house must be completed before importers can demand, as a matter of legal right, that their entries for the cargo be accepted. The mere arrival of the vessel within the limits of the port and "posting" thereof in the custom-house not sufficient. (T. D. 21116—G. A. 4436; May 9, 1899.)

Entry of personal effects. (See Personal effects.)

Goods of no dutiable value received by parcels post from Germany require entry and internal-revenue stamp. (T. D. 21895; January 4, 1900.)

ENTRY OF MERCHANDISE—Continued.

Immediate-transportation act of June 10, 1880, requires an entry, either for consumption or warehouse, at the port of destination in the United States. The shipment in transit through the United States under this act of merchandise shown by the manifest, invoice, or bill of lading to be intended for exportation will not be permitted, T. D. 21751. (T. D. 21800; November 27, 1899.)

Immediate-transportation goods to be entered within twenty-four hours after delivery of carrier's manifest to customs officer at destination. (T. D. 22055; March 6, 1900.)

Informal entry: The mere filing of the prescribed document with the collector is not an "entry." It is necessary that the collector should accept and act upon it. "Entry" may be described as the entire transaction by which the importer obtains the entrance of his goods into the body of the merchandise of the United States, and is not completed until the right to the custody of the goods passes from the Government. *United States v. Cargo of Sugar* (3 Sawyer, 46; 25 Fed. Cases, 288); *United States v. Baker* (5 Ben., 251; 24 Fed. Cases, 953); *United States v. Goodsell* (84 Fed. Rep., 439); *United States v. Benzon* (2 Cliff., 512; 24 Fed. Cases, 1112).—The informal entry, so called, provided by section 2859, Revised Statutes, is designed as a rule of convenience only and is not intended to contribute to the rights of importers. The simple filing of the application to enter merchandise under its provisions does not vest in the importers, at the time of such filing, even an incipient right or equity, such as a court would intervene to protect. Before such entry can be regarded as complete, the collector must be satisfied that the neglect to produce a certified invoice was unintentional and that the importation was made in good faith. Where importers on and prior to July 24, 1897, made application to enter goods without invoice, but the goods were not finally passed nor the duties paid, nor permits of delivery granted until after July 24, such goods fall within the provisions of section 33, act of 1897, as goods "for which no entry has been made," and become dutiable at the rates provided by said act and not at those prescribed by the act of 1894. (T. D. 22481—G. A. 4762; September 7, 1900.)

Informal entry; conditional delivery: The tender by an importer of the formal document prescribed by section 2859 of the Revised Statutes, accompanied by a check in payment of duties, does not constitute the "entry" of merchandise as the term is used in section 33, act of 1897. G. A. 4762 cited and followed.—The instrument characterized by the law and known in customs transactions as "permit of delivery" or "permit to deliver" may be and frequently is, when issued, conditional in effect. These conditions may rest in parol or custom or be a part of the instrument or may be such as are prescribed as statutory or administrative conditions or regulations affecting such instruments generally or in the particular case. *United States v. Goodsell* (84 Fed. Rep., 439).—Where importers on and prior to 4.06 p. m. of July 24, 1897, tendered the collector the informal documentary entry of and a check in payment of estimated duties on cargoes of lead ores imported in bond, and which had only arrived at the port that morning, which said goods were on subsequent days officially and duly weighed and assayed and duties thereupon liquidated, even had said documents been accepted, such goods fall within the provisions of section 33 of said act as goods "for which no entry has been made," and. * * * "for which no permit of delivery * * * has been issued," and become subject to the provisions of the act of 1897. (T. D. 22618—G. A. 4809; November 14, 1900.)

Specie and gold and silver bullion. (See Stamp tax.)

ENVELOPES, FLAT.

Paper cut by machinery into certain shapes and sizes preparatory to being made into envelopes by folding and gumming the edges, and which are known commercially as "flat envelopes," held not to be the envelope of commerce provided for by paragraph 399, act of 1897; nor to be dutiable by similitude under section 7 of said act, but are manufactures of paper and dutiable under paragraph 407 at 35 per cent ad valorem. Note G. A. 4590; *Blumenthal v. United States*, 4 C. C. A., 680, affirming 51 Fed. Rep., 76. (T. D. 22497—G. A. 4768; September 18, 1900.)

EPSOM SALTS.

Epsom salts, named in dutiable and free lists of act of 1894, exempt under paragraph 542.—Judicial affirmation of G. A. 3285, 91 Fed. Rep., 639. (T. D. 21503—G. A. 4526; August 12, 1899.)

Where an article is enumerated in both the free list and the dutiable list of a tariff act, and the conflict is irreconcilable, the provision last in order must prevail as the latest expression of legislative intent, and the earlier one deemed to be abrogated to the extent of the repugnance. Accordingly, Epsom salts or sulphate of magnesia, being *eo nomine* provided for in the act of 1894, both in paragraph 24, at one-fifth of 1 cent per pound, and in paragraph 542, as free of duty, is exempt from duty under the latter provision, which is held to control.—*Powers v. Barney* (5 Blatch., 202), *in re Graef* (G. A. 325), *in re Balfour* (G. A. 4526), and decisions of the circuit court of appeals for the second circuit, in *United States v. Merck*, November 16, 1899 (no opinion), affirming *United States v. Merck* (91 Fed. Rep., 639), and *in re Merck* (G. A. 3285) followed. (T. D. 21902—G. A. 4626; January 5, 1900.)

EQUIPMENT OF STEAMSHIPS. (See, also, Ship's equipment.)

A duplicate piece of machinery, called a screw boss, imported for the purpose of replacing a defective piece in a steamship, held not to be an article of importation, but part of the equipment originally provided for and belonging to steamer for which intended. (T. D. 20748; March 1, 1899.)

ERITREAN COLONY.

Authentication of invoices on importation of hides from. (See Invoices.)

ERROR, CLERICAL. (See Clerical error.)

ERRORS IN LIQUIDATION.

Clerical errors in liquidation, detected by the Auditor for the Treasury Department, to be referred back to collectors or surveyors of customs for correction under the provisions of section 21, act of June 22, 1874. (T. D. 22527; October 6, 1900.)

ESSENCE OF ANCHOVY. (See Paste, anchovy and bloater.)

ESSENTIAL OIL. (See Camphor oil.)

ESTIMATED DUTIES.

Estimated duties not to be refunded when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

ESTIMATED DUTY ON SUGAR. (See Sugar.)

ETAMINE OR VITRAGE.

Cotton fabrics, the body or foundation of which is open woven-like netting, both warp and filling threads being closely twisted and comprising two or more distinct threads like cord, but which are ornamented at intervals with longitudinal stripes and figure effects produced by Jacquard attachment and small cotton threads of different color than the body, and which run parallel with the warp threads from an extra beam, are dutiable at 60 per cent ad valorem under the provision for etamine or vitrage in paragraph 339, act of 1897. (T. D. 21589—G. A. 4549; September 7, 1899.)

ETAMINE OR VITRAGE—Continued.

Cotton fabrics, described in the invoices as "oriental stripes," "printed canvas," "cotton canvas," and "congress canvas," some having alternating close-woven stripes and fancy reticulated openwork, like lace netting, in different colors, and others a foundation or ground of plain woven openwork, like some kinds of netting, with fancy stripes about 4 inches wide near the edges composed of different-colored threads and cords, and including a variety of openwork resembling some features of Spanish drawnwork lace, are dutiable at 60 per cent ad valorem, under the provisions for "etamines" and "vitrages" in paragraph 339, act of 1897. (T. D. 21894—G. A. 4623; January 2, 1900.)

ETCHED BOTTLES. (See Bottles.)**ETCHINGS ADVANCED IN VALUE.** (See Reimported American goods.)**ETHYL, CHLORIDE OF, COVERINGS FOR.** (See Coverings.)**EUXESIS.**

Euxesis, an article imported in pliable tubes, intended for shaving purposes without the use of soap or water, not a soap, but a toilet article dutiable at 50 per cent ad valorem under paragraph 70, act of 1897. (T. D. 19897—G. A. 4227; August 11, 1898.)

EVAPORATED ONIONS. (See Onions, evaporated.)**EXAMINATION OF DRUGS.** (See Drugs.)**EXAMINATION OF HEAVY OR BULKY MACHINERY, SPECIAL BOND.** (See Bonds.)**EXAMINATION OF IMPORTED MERCHANDISE.**

At all ports, excepting New York, at least one package of every invoice and one package at least of every ten packages of merchandise, must be designated by the collector to be opened, examined, and appraised as prescribed in section 2901, Revised Statutes, and the provisions of that statute can not be waived in any case. The exception in section 2939, Revised Statutes, empowering the Secretary of the Treasury to make special regulations in certain cases, authorizing the examination of a less number of packages, is limited or restricted to cases arising at the port of New York.—Modification of article 828, Customs Regulations of 1892. (T. D. 21246; June 9, 1899.)

Where certified or pro forma invoice is lacking in proper specification of goods covered thereby, or is incomplete, or whenever fraud or undervaluation is suspected, all packages should be ordered to public store, at expense and risk of owner or consignee, of examination and verification. (T. D. 19634; July 7, 1898.)

EXAMINATION OF IMPORTERS BY LOCAL APPRAISERS. (See Market value.)**EXCELSIOR.**

Excelsior dutiable as a manufacture of wood. (T. D. 22137; April 9, 1900.)

EXCESS OF DEPOSITS, REPAYMENTS TO IMPORTERS.

Repayments to importers of excess of deposits for unascertained duties on imports from Porto Rico. (T. D. 22391; circular 124, July 28, 1900.)

EXHIBITION ARTICLES, TRANSFER OF. (See Transfer, etc.)**EXPLOSIVES.**

Detonators or blasting caps are held to be dangerously explosive and not entitled to bonding privilege. (T. D. 21118; May 10, 1899.)

Safety fuses not explosives, and are entitled to privilege of immediate transportation under act of June 10, 1880. (T. D. 21219; June 5, 1899.)

EXPORT BOUNTY.

Austro-Hungarian sugar. (See Sugar.)

Belgium sugar. (See Sugar.)

German refined sugar. (See Sugar.)

Netherlands sugar. (See Sugar.)

EXPORTATION, WHAT CONSTITUTES—CUBA FOREIGN TERRITORY—RETURNED AMERICAN GOODS. (See, also, Country of exportation.)

Merchandise transported from New Orleans to Santiago de Cuba, while that place was within the military occupation of the United States, must be deemed to be "exported" from this country. The fact that it is afterwards returned to New Orleans without having been landed does not take it out of the category of "imported merchandise," dutiable under the United States tariff laws. *McGlinchy v. United States* (4 Cliff., 312, 16 Fed. Cases, 118) followed.—The conquest and occupation of Santiago by the United States military authorities did not make that territory a part of the United States; for tariff purposes it remained a foreign port. *Flemming v. Page* (9 How., 603) followed.—*It seems* that where it is impossible to comply with the regulations of the Secretary of the Treasury as in proof of identity of American articles exported and returned, under the provisions of paragraph 483, act of 1897, the rule in *Dominici's case* (78 Fed. Rep., 334) might apply. (T. D. 21476—G. A. 4515; August 3, 1899.)

EXPORTS UNDER INTERNAL-REVENUE LAWS.

Articles subject to internal-revenue tax should be placed under seal if transported from one domestic port to another. (T. D. 21002; April 13, 1899.)

EXPOSITIONS.

Bons de l'exposition—

Coupons issued by French Government entitling holder to chance to win a prize in a lottery controlled by that Government, etc., prohibited importation under section 16, act of 1897. (T. D. 18845; January 20, 1898.)

Live stock—

Free return of animals exported from the United States for exhibition purposes. (See Animals, free return of.)

National Exposition of American Products, etc., at Philadelphia—

Treasury decision 20476; circular 4, January 3, 1899. T. D. 20827; circular 37, March 14, 1899.

Pan-American Exposition at Buffalo—

Treasury decision 21035; circular 61, April 21, 1899. T. D. 22292; circular 89, June 18, 1900. T. D. 22645; circular 160, December 3, 1900.

Trans-Mississippi and International Exposition—

Treasury decision 18811; circular 11, January 15, 1898. T. D. 18824; circular 12, January 18, 1898.

EXTRACT.

Meat and wine—

Extract of meat and wine held to be dutiable as a medicinal proprietary preparation containing alcohol; following 84 Fed. Rep., 146, reversing G. A. 2565. (T. D. 21717—G. A. 4588; October 28, 1899.)

Nutgall. (See Nutgall, aqueous extract of.)

EXTRACT FROM MANUFACTURER'S CERTIFICATE.

A properly certified extract from a certificate of manufacture, which has been verified by the import files or a proper certificate of importation, is sufficient for the purposes of liquidating an entry for drawback. If, however, such extract be not verified, or if the entire certificate of manufacture be furnished for use at the port of exportation, a certificate of importation must also be filed at such port. (T. D. 22365; July 18, 1900.)

EYE, HUMAN, MODEL FOR. (See Model.)

F.

FABRICS, COTTON, WOVEN IN THE PIECE. (See China silks; Cotton table covers, etc.)

FABRICS, JACQUARD AND SWIVEL FIGURED. (See Cotton, fabrics.)

FABRICS OF COTTON, SILK, AND TINSEL, LOOM WOVEN. (See Cotton, fabrics.)

FABRICS, SILK. (See Silk fabrics.)

FABRICS, SILK AND WOOL. (See Silk and wool fabrics.)

FACT, MISTAKES OF. (See Mistakes of fact.)

FAJARDO, P. R.

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

FANCY BUTTONS. (See Buttons.)

FANCY FIGURED TAPESTRY. (See Tapestry.)

FANS, KUSKUS ROOT.

Kuskus-root fans are not fans within the meaning of the law, but are dutiable as manufactures of grass at 30 per cent ad valorem under paragraph 449, act of 1897.—References: 38 Fed. Rep., 89; G. A. 1650 and 4153; G. A. 3259 in error and modified. (T. D. 21056—G. A. 4421; April 21, 1899.)

FARAMEL. (See Vessels.)

FASHION MAGAZINES.

A monthly periodical entitled *The Young Ladies' Journal*, an Illustrated Magazine of Fashion, Fancywork, Family Reading, etc., dutiable as a fashion magazine printed in part by lithographic process, at 8 cents per pound, under paragraph 400, act of 1897. (T. D. 19451—G. A. 4168; June 2, 1898.)

FASTENINGS FOR CUSTOMS PACKAGES IN BOND IN CARS AND VESSELS.

Treasury decision 21267; circular 84, June 14, 1899.

FEATHER BEDS AND PILLOWS.

Beds and pillows composed of feathers and cotton, feathers component material of chief value, dutiable at 50 per cent ad valorem under paragraph 425 and section 7, act of 1897. (T. D. 22219; May 9, 1900.)

FEATHERS.

Old bed feathers which have been cleaned before using dutiable as feathers "dressed * * * or otherwise advanced or manufactured," at 50 per cent ad valorem, under paragraph 425, act of 1897. (T. D. 21681; October 19, 1899.)

FEATHERS AND DOWNS.

Chinese duck feathers from which down has been removed, and the extracted down, dutiable at 50 per cent ad valorem under paragraph 425, act of 1897. (T. D. 19418—G. A. 4157; May 26, 1898.)

FEED, CHOPPED. (See Chopped feed.)

FEES.

A charge or fee of 20 cents, made by the collector of customs, for an official certificate given by him as to the weight of imported merchandise as returned by the United States weigher, issued at the request and solely for the convenience of the applicant, is properly exacted under section 2654, Revised Statutes (ninth subdivision), and was not abolished by section 22, act of June 10, 1890.—*United States v. Jahn* (65 Fed. Rep., 792) distinguished. (T. D. 19946—G. A. 4242; August 18, 1898.)

Freight lien not subject to fee. (T. D. 22304; June 21, 1900.)

No fees to be charged for certificate of ownership of sealskin garments taken abroad. (T. D. 18921; February 3, 1898.)

No weighing fees collectible for weighing salt withdrawn from bonded warehouses for transportation. (T. D. 18791; January 11, 1898.)

FEES—Continued.

Weighing fees: Importer not required to pay for services in weighing or tallying weights of salt under article 1096, Customs Regulations, 1892.—Cases in which owner, agent, or consignee is liable for payment of actual expense incurred in weighing imported merchandise.—Article 522, Customs Regulations of 1892, abrogated. (T. D. 23251; July 13, 1900.)

FELDSPAR.

Process of washing or breaking off impurities from crude ore mined is not one of refining, but one of selection. (T. D. 19109; March 17, 1898.)

FELT.

Felt used as foundations for rugs dutiable at 44 cents per pound and 60 per cent ad valorem under provision in paragraph 370, act of 1897, for "wool felts in the piece not woven;" G. A. 4254 to be disregarded. (T. D. 20144; October 8, 1898.)

FELT, BLACK ADHESIVE.

Black adhesive felt for sheathing vessels free of duty under paragraph 553, act of 1897. (T. D. 20848—G. A. 4384; March 9, 1899.)

Black adhesive felt free of duty under paragraph 479, act of 1894, as "felt, adhesive, for sheathing vessels." (T. D. 20568; January 19, 1899.)

FELT CARPETING. (See Carpeting.)**FELT, FIGURED.**

Unwoven felt, printed with a fancy pattern or design and used for street-organ covers, is not felt carpeting, and is dutiable under paragraph 370, act of 1897, as "felts not woven and not specially provided for," at 44 cents per pound and 60 per cent ad valorem, and not as "carpeting of wool" under paragraph 370. (T. D. 21402—G. A. 4488; July 13, 1899.)

FELT, SHEATHING. (See Sheathing felt.)**FENCE POSTS.** (See Additional duty.)**FERNET BITTERS.** (See, also, Gauge of bottles.)

Fernet bitters under act of 1883 held to be a proprietary preparation. (T. D. 18753; January 3, 1898.)

FERRIC OXIDE, OR DRY FERRODOR. (See Dry ferrodor, or ferric oxide.)**FERROCHROME.**

Ferrochrome covered by paragraph 183, act of 1897, as a metal unwrought, and dutiable at 20 per cent ad valorem. (T. D. 20885—G. A. 4389; March 18, 1899.)

Ferrochrome dutiable at the rate of \$4 per ton by virtue of similitude to ferromanganese under paragraph 110, act of 1894, and section 4 of said act. (T. D. 21971; February 3, 1900.)

Ferrochrome imported under the act of 1894 is dutiable at \$4 per ton under paragraph 110, by virtue of section 4 of said act. *United States v. Dana* (99 Fed. Rep., 433, reversing G. A. 3715) followed.—To entitle an importer to the benefit of the similitude clause on appeal by protest from the action of the collector that clause must be claimed in the protest. *Hahn v. Erhardt* (78 Fed. Rep., 620) followed. (T. D. 22161—G. A. 4699; April 16, 1900.)

FERRODOR, DRY, OR FERRIC OXIDE. (See Dry ferrodor, or ferric oxide.)**FIBER CLOTH.**

"Fiber cloth," so called, the warp being of heavily starched cotton threads and weft of fibrous grass, is not "cotton cloth" within the meaning of the countable paragraphs of Schedule I of the act of 1897, but is properly dutiable at 45 per cent ad valorem (the rate assessed) under paragraph 347 of said act. (T. D. 19283—G. A. 4134; April 22, 1898.)

FIBER, JUTE. (See Jute.)

FIBER, KITTOOL.

Kittool fiber, obtained from the leaf stalks of the East India jaggery palm, dressed and combed for taking out kinks and curls, and combed and placed in bunches, suitable to be used in the manufacture of brushes, dutiable at 20 per cent ad valorem as "an article manufactured in whole or in part not specially provided for." (T. D. 18806; January 14, 1898.)

FIBER, VEGETABLE. (See Vegetable fiber.)

FIGURED BAR OR FISH NETS. (See Lace nets or netting.)

FIGURED COTTON CLOTH. (See Cotton cloth.)

FIGURING MACHINE. (See Abacus.)

FILES, NAIL. (See Pocketknives, unfinished.)

FILES, RIFFLE.

Rifle files, full length the proper measure, dutiable under paragraph 156, act of 1897. (T. D. 20101—G. A. 4277; September 27, 1898.)

FILLED BOTTLES. (See Bottles, glass, filled.)

FILLER TOBACCO. (See Tobacco.)

FINES.

Court fines not included in proceeds in making up award of compensation to detectors and seizers. (T. D. 20578; January 21, 1898.)

Fine provided for in section 2802, Revised Statutes, is treble the foreign value of and duty on dutiable goods not declared in baggage entry. (T. D. 22264; June 5, 1900.)

FIRE BRICK AS LININGS FOR COKE OVENS.

Linings for coke ovens dutiable as articles composed of earthy or mineral substances at 35 per cent ad valorem under paragraph 97, act of 1897, and not as clay wrought or manufactured. (T. D. 21083—G. A. 4430; April 28, 1899.)

FIRECRACKERS. (See, also, Lekin tax.)

Firecrackers dutiable at 8 cents per pound under paragraph 420, act of 1897. (T. D. 19905—G. A. 4235; August 11, 1898.)

FIREWORKS. (See, also, Bombs, Chinese.)

Bengal sticks, bicycle protectors, etc., dutiable under section 6, act of 1897, at 20 per cent ad valorem as unenumerated manufactured articles. (T. D. 20652—G. A. 4343; January 24, 1899.)

Certain fireworks composed of bamboo, paper, and explosives dutiable at 20 per cent ad valorem under section 6, act of 1897, as unenumerated manufactured articles; those composed of paper and explosives dutiable at 35 per cent ad valorem as manufactures of paper under paragraph 407. Neither dutiable as firecrackers. (T. D. 19904—G. A. 4234; August 11, 1898.)

FISH. (See, also, Anchovies; Countervailing duty; Eels; Refund of duty.)

Herring—

Herring caught off Grand Manan and vicinity product of American fisheries. (T. D. 21889; December 28, 1899.)

Herring taken off the coast of Newfoundland and brought into port by vessels of the United States, products of American fisheries.—Form of oath to be taken on entry. (T. D. 18768; January 5, 1898.)

In kegs—

Spiced herrings in kegs are dutiable at one-half of one cent per pound as pickled herrings under paragraph 260, act of 1897.—71 Fed. Rep., 949, followed. (T. D. 21479—G. A. 4518; August 8, 1899.)

FISH—Continued.

In tins—

Fish packed in tins placed inside of wooden coverings are dutiable as fish in tin packages.—*In re Johnson* (56 Fed. Rep., 822) cited and followed. (T. D. 22414—G. A. 4743; August 6, 1900.)

Herring in tins dutiable as "fish in tins not specially provided for" at 30 per cent ad valorem under paragraph 258, act of 1897. (T. D. 21912; January 15, 1900.)

Pickled herrings in tins dutiable as fish in tins under paragraph 258, act of 1897, and not as pickled herrings under paragraph 260.—G. A. 1250 and 56 Fed. Rep., 822, followed. (T. D. 21478—G. A. 4517; August 8, 1899.)

Pilchards—

Pilchards, commonly known as herrings, dutiable at one-half cent per pound under paragraph 260, act of 1897. (T. D. 19420—G. A. 4159; May 26, 1898.)

Russian sardines—

Certain small kegs of pickled Russian sardines held by the courts to be dutiable as "herrings, pickled or salted," at one-half of one cent per pound under paragraph 260, act of 1897, as such fish belong to the genus known as herrings. (T. D. 21826; December 9, 1899.)

Kegs of Russian sardines dutiable at 40 per cent ad valorem under paragraph 258, act of 1897. (T. D. 19541; June 23, 1898.)

Small kegs of pickled Russian sardines are dutiable as "herrings, pickled or salted," at one-half cent per pound under paragraph 260, act of 1897, and not at 40 per cent ad valorem under paragraph 258 of said act.—*United States v. Rosenstein Brothers* (U. S. C. C. A., second circuit, decided November 15, 1899) followed. (T. D. 21978—G. A. 4653; February 6, 1900.)

Sardelles—

"Sardelles de Scandinavie," consisting of fish packed in oil, held to be dutiable at 20 per cent ad valorem as "fish in cases or packages made of tin, * * * except anchovies and sardines," under paragraph 211, act of 1894. (T. D. 19214; April 11, 1898.)

Sardels—

Sardels in salt packed in wooden packages known as "anchors," dutiable at 40 per cent ad valorem under paragraph 258, act of 1897. (T. D. 19421—G. A. 4160; May 26, 1898.)

Sardels dutiable at the rate of three-fourths of one cent per pound under paragraph 261, act of 1897, as fish "prepared for preservation." (T. D. 22087; March 17, 1900.)

Sardines in tins—

Sardines imported in boxes 4 by 2½ by ¾ inches dutiable at 1½ cents per box under paragraph 258, act of 1897, as containing 7½ cubic inches or less. (T. D. 19352—G. A. 4143; May 13, 1898.)

Sprats—

Sprats in oil packed in tins, labeled "Sardines in oil," dutiable as sardines at 2½ cents per one-quarter tin under paragraph 208, act of 1894. (T. D. 19419—G. A. 4158; May 26, 1898.)

Sturgeon—

Sturgeon are migratory fish, and although caught in fresh water, are dutiable as salt-water fish under paragraph 261, act of 1897, at three-fourths of one cent per pound. (T. D. 19472; June 14, 1898.)

Sturgeon classified either as salt-water or fresh-water fish, according to character, modifying Treasury decision 19472. (T. D. 19518; June 22, 1898.)

Sturgeon of the Great Lakes, *Acipenser rubicundus*, held to be distinctly a fresh-water fish and dutiable under paragraph 259, act of 1897. (T. D. 21759—G. A. 4599; November 10, 1899.)

FISH BALLS IN TINS.

Fish balls in tins held to be dutiable as fish in tin packages, following principle in 152 U. S., 623, and 71 Fed. Rep., 949. (T. D. 21758—G. A. 4598; November 10, 1899.)

FISH NETS AND BRAIDS. (See Cotton, fish nets and braids; Lace nets or nettings.)

FISH OIL. (See Cod oil.)

FISH SOUNDS.

Fish sounds, cut open and cleaned and dried in the sun, but not bleached or pressed, are not "prepared," within the meaning of paragraph 23, act of 1897, and are free of duty under paragraph 496 of said act as fish sounds, crude, dried, or salted, for preservation only, and unmanufactured. (T. D. 22620—G. A. 4811; November 16, 1900.)

FLAG POLES. (See Poles.)

FLASKS, ODOR OR PERFUME. (See Jewelry.)

FLAT ENVELOPES. (See Envelopes, flat.)

FLAT STEEL WIRE. (See Steel wire.)

FLAX, FRINGED ARTICLES OF.

The weight of the fringe on towels, tablecloths, and other articles woven of flax threads or yarns is not to be excluded in the ascertainment of the dutiable weight of such articles. (T. D. 20557—G. A. 4335; January 16, 1899.)

FLAX MANUFACTURES. (See Jute and flax manufactures.)

FLAX MEASURING TAPES. (See Tapes, measuring.)

FLAX PLUSHES. (See Plushes.)

FLAX STRAW.

Flax straw, decision of the Board of December 7, 1898 (G. A. 4314), regarding flax straw, to be disregarded, and flax straw which has been rendered soft and pliable by running through a flax brake to be assessed with duty as tow of flax at \$20 per ton under paragraph 326, act of 1897. (T. D. 21848; December 18, 1899.)

Flax straw, distinguished from the tow of flax, and certain merchandise used for upholstering and not for spinning purposes, held to be dutiable as "flax straw," under paragraph 323, act of 1897, and not under paragraph 326, as "tow of flax." (T. D. 20422—G. A. 4314; December 7, 1898.)

FLAX THREAD.

Thread, two strands of flax twisted together, known in trade both as thread and two-ply yarn, dutiable as thread under paragraph 330, act of 1897, rather than as manufacture of flax not specially provided for. (T. D. 21029—G. A. 4417; April 15, 1899.)

FLAX, TOW OF. (See, also, Flax straw.)

Treasury decision 19719; circular 141, July 21, 1898.

FLEECES OF WOOL.

Samples used in litigation. (T. D. 22681; circular 165, December 20, 1900.)

FLEXIBLE TUBING. (See Tubing, flexible.)

FLOCK BOOK. (See Sheep for breeding purposes.)

FLOOR MATS. (See Cocoa-fiber mats; Mats.)

FLOUNCINGS AND LACES.

Silk and mohair flouncings and laces dutiable at 60 cents per pound and 60 per cent ad valorem under paragraph 398, act of 1890, mohair component material. (T. D. 18843; January 20, 1898.)

FLOUNCINGS, LACE. (See Wearing apparel.)

FLOUR, MAGNESIUM. (See Magnesium flour.)

FLOUR, TAPIOCA. (See Tapioca flour.)

FLOWER PLANTS. (See Rose plants.)

FLOWER SEED.

Sunflower seeds held to be exempt under paragraph 656, act of 1897, as flower seeds, and not dutiable as "other seeds," under paragraph 254. (T. D. 21671—G. A. 4576; October 12, 1899.)

FLOWERS. (See Natural flowers.)

FLOWERS, CERTAIN ESSENCES OF. (See Enfleurage grease.)

FOIL BLADES.

Foil blades dutiable as sword blades under paragraph 154, act of 1897, at 35 per cent ad valorem. (T. D. 19849; August 10, 1898.)

FOOCHOW AND AMOY TEAS. (See, also, Tea.)

Treasury decision 20745; circular 28, February 27, 1899.

FOOT-AND-MOUTH DISEASE. (See Animals from South Africa.)

FOREIGN COINS. (See Coins, foreign.)

FOREIGN CORPORATION, ENTRY OF IMPORTED GOODS BY. (See Powers of attorney.)

FOREIGN GOODS REIMPORTED.

Goods upon which duty has been paid may be reimported free of duty if brought back as the result of a marine casualty. (T. D. 18938; February 8, 1898.)

FOREIGN INTERNAL-REVENUE TAX. (See Fruits in spirits.)

FOREIGN TAXES REMITTED.

Foreign taxes remitted on goods shipped to the United States. (T. D. 19729; July 26, 1898.)

FORFEITURE. (See, also, Additional duty.)

The Secretary of the Treasury has no authority to compromise under section 3469, Revised Statutes, cases arising under section 32, act of 1897. The Attorney-General, however, may compromise or settle such cases. (T. D. 21270; June 15, 1899.)

FORGINGS.

Hoe blades, partially made by the forging process, then ground and painted, are not forgings, but are dutiable as manufactures of metal not otherwise provided for.—*Saltonstall v. Wiebusch* (156 U. S., 601) followed. (T. D. 22379—G. A. 4732; July 23, 1900.)

FOWLS FOR BREEDING PURPOSES.

Fowls entitled to free entry, if of superior strain, without certificate of pedigree. (T. D. 20833; March 14, 1899.)

FOX TAILS. (See Furs, manufactured.)

FRAMES FOR PAINTINGS.

Frames of oil paintings entitled to free entry not free of duty as parts of paintings or coverings thereof, but dutiable as manufactures of wood at 25 per cent ad valorem under paragraph 181, act of 1894. (T. D. 21911; January 15, 1900.)

Frames of dutiable paintings are, under the act of 1897, properly subject to classification according to their component materials, and not at the same rate as the paintings to which they belong, either as, with the paintings, constituting entireties, or as usual and necessary coverings. *Quære*, as to whether the same rule would govern with regard to the frames of paintings which are free of duty. (T. D. 21816—G. A. 4608; November 28, 1899.)

Picture frames subject to duty independently of the paintings contained therein. (T. D. 21776; November 21, 1899.)

FRAMES FOR PAINTINGS—Continued.

Whether imported paintings be dutiable or exempt from duty (paragraph 575, act of 1894; paragraph 703, act of 1897), the ornamental frames in which they are contained are dutiable as if separately imported, according to the material from which they are made, and are not subject to classification as inseparable parts of the paintings, or as usual and necessary coverings under section 19 of the customs administrative act of June 10, 1890. (T. D. 22060—G. A. 4668; March 6, 1900.)

FRAMES, UMBRELLA. (See Umbrella frames.)

FRANCE. (See, also, Fruits in spirits; Fruits, preserved, from France; Reciprocity with France.)

Additional duty on sugar from. (See Sugar.)

Colonies of, imports from. (See Algeria.)

Cordials from. (See Reciprocity with France.)

Drawback allowed by, on certain merchandise, to be included in ascertaining dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Merchandise exported via England entitled to benefit of commercial agreement. (T. D. 22447—G. A. 4751; August 15, 1900.)

FREE COVERINGS. (See Coverings.)

FREE ENTRY. (See, also, Tools of trade, etc., free entry.)

American race horses. (See Race horses, American.)

Animals for breeding purposes. (See Animals.)

Articles for use of United States, method of delivery. (See Articles for use of United States, contents of packages.)

Articles for use of churches, etc. (See Churches, free entry of articles for.)

Articles for institutions, societies, etc. (T. D. 22281; circular 87, June 13, 1900.)

Bicycles of clubs and associations. (See Bicycles.)

Binding twine imported from Canada and Mexico under act of 1897. (See Binders' twine.)

Books for gratuitous private circulation. (See Books.)

Bottle caps when imported for bottles of export whisky. (See Bottle caps.)

Diamonds, rough. (See Diamonds.)

Domestic products exported and returned. (T. D. 21682; circular 125, October 19, 1899.)

Fowls for breeding purposes. (See Fowls for breeding purposes.)

Free goods may be entered for transit to Canada and Mexico. (See Transit goods.)

Heliographic prints as photographs. (See Heliographs.)

Lumber sawed or hewed in mill in New Brunswick leased by an American of a British subject. (See Lumber.)

Naval and military supplies. (See Naval and military supplies.)

Peach kernels under acts of 1894 and 1897. (See Peach kernels.)

Personal effects of American citizen dying abroad. (See Personal effects.)

Returned foreign wrecked goods. (See Foreign goods, reimported.)

Screw boss for a steamship as part of equipment. (See Equipment of steamships.)

Scientific instruments. (See Instruments, philosophical and scientific.)

Sealskin garments of domestic origin under act of December 29, 1897. (See Personal effects.)

Ship's chronometer of foreign origin loaned for a voyage, free entry on reimportation. (See Ship's chronometer, free entry of.)

Stationery supplies for consular officers. (See Consular officers.)

Wild animals on reimportation under act of March 3, 1899. (T. D. 20819; circular 35, March 10, 1899.)

Works of American artists residing temporarily abroad. (See Artists, American, works of.)

FREE ZONE.

- Duty to be assessed on goods landed within the limits of the free zone covered by transit-to-Mexico bonds. (T. D. 18771; January 7, 1898.)

Examination of merchandise destined for the free zone of Mexico can not be limited to identification by marks and numbers. (T. D. 21998; February 9, 1900.)

Goods may be forwarded in transit via designated ports in the United States from one place in Mexico to another beyond the free zone. (T. D. 22224; May 11, 1900.)

Landing certificates: United States consular officers in the free zone can certify landing certificates covering goods shipped to the free zone from bonded warehouses in the United States, but not for transit goods. (T. D. 21244; June 8, 1889.)

Transportation of merchandise to free zone, regulations. (T. D. 22250; circular 76, May 25, 1900.)

FREIGHT LIENS, FEES. (See Fees.)**FRINGED FLAX ARTICLES. (See Flax, fringed articles of.)****FRINGES OF TOWELS.**

Fringes of linen towels not included in ascertainment of specific or square-yard feature of duty. (T. D. 18979—G. A. 4077; February 11, 1898.)

FRUIT BATS. (See Animals and birds.)**FRUIT, DECAYED, ALLOWANCE FOR. (See Decayed fruit, etc.)****FRUIT JUICES CONTAINING NO ALCOHOL.**

Fruit juices, such as the juice of the raspberry, strawberry, currant, and apricot, which contain *no* alcohol, dutiable under act of 1894 at the rate of 50 cents per gallon, under paragraph 247, as "fruit juice not specially provided for, * * * containing 18 per cent or *less* of alcohol," and not at 20 per cent *ad valorem*, under section 3, as unenumerated manufactured articles.—*Park v. United States* (84 Fed. Rep., 159), *United States v. Johnson* (90 *id.*, 805), and *Park v. United States* (suit 2571), decided January 2, 1900, followed. *In re Johnson* (G. A. 3189) reversed. (T. D. 21916—G. A. 4629; January 11, 1900.)

FRUITS IN SPIRITS. (See, also, Cherries in alcohol.)

Classification under paragraph 263, act of 1897, of fruits preserved in spirits.—

- (1) The alcohol appearing in cherries is to be added to that appearing in the liquid in order to ascertain whether the percentage of such alcohol in the cask is more or less than 10 per cent of the whole mass.
- (2) The reciprocal arrangement between the United States and France entered into under section 3, act of 1897, and promulgated in Treasury decision 19405, does not apply to paragraph 263.
- (3) French internal-revenue tax remitted on alcohol shipped from bond, an element of dutiable value (T. D. 18805). The amount thereof should appear on the invoice. (T. D. 20218; October 20, 1898.)

Foreign internal-revenue tax remitted on exportation of goods to the United States an element of dutiable value of the goods under decision of United States Supreme Court *in re United States v. Passavant et al.* (T. D. 18930; February 4, 1898.)

Maraschino cherries, preserved in a solution containing sugar and between 8 and 9 per cent of absolute alcohol, are dutiable under paragraph 263, act of 1897, as "fruits preserved in sugar, * * * spirits," etc., and not under paragraph 262, as "edible fruits * * * prepared in any manner, not specially provided for."—"Fruits preserved in spirits" is not a commercial or technical phrase, but is to be taken in its ordinary signification.—*In re Mihalovitch* (G. A. 4296) followed. (T. D. 21428—G. A. 4503; July 22, 1899.)

FRUITS IN SPIRITS—Continued.

Paragraph 263, act of 1897, relating to fruits in spirits, levies a duty of \$2.50 "per proof gallon on the alcohol contained therein in excess of 10 per centum." Held that this makes dutiable all such excess of alcohol, whether found in the preserving liquid or in the fruit. The French "general internal-revenue tax" on alcohol is a part of the dutiable value of such merchandise when purchased in the markets of France; *contra*, as to the special local taxes on alcohol designated as "droit de ville" and "octroi." The President's proclamation of May 30, 1898, concerning reciprocity with France can not be construed to include within its provisions alcohol in which cherries are preserved.—*In re Nicholas* (G. A. 4311) followed. (T. D. 20761—G. A. 4368; February 25, 1899.)

"Special droit de ville" and "octroi," local internal-revenue taxes of Bordeaux, France, on spirits used in the manufacture of fruits preserved in spirits, and remitted on exportation, elements of dutiable value of goods.—Appeal from decision of Board of General Appraisers, G. A. 4368. (T. D. 20895; March 22, 1899.)

The phrase "fruits preserved in spirits" had no technical or commercial meaning different from their ordinary or popular meaning on and prior to July 24, 1897, but meant simply fruits placed in spirits for the purpose of preservation or resisting fermentation or decay.—The rule of *noscitur a sociis* is not applicable to paragraph 263, act of 1897, so as to confine the expression "fruits preserved in spirits" to such as are strictly edible.—On an importation of wild red cherries from Germany in casks surrounded by a supernatant fluid containing from about 15 to 22 per cent in volume of alcohol or spirits, Held that the merchandise was not the cherry juice of commerce, but an article from which the commercial cherry juice is produced by a special process of manufacture; Held, also, that the alcohol was for the purpose of resisting fermentation or decay, and that the goods should not be classified as cherry juice, by similitude, under paragraph 299, act of 1897, because specially enumerated under paragraph 263 as "fruits preserved in spirits, * * * containing over ten per centum of alcohol." *Smith v. Rheinstrom*, 65 Fed. Rep., 984. (T. D. 20212—G. A. 4296; October 17, 1898.)

Wild red cherries in spirits dutiable as cherry juice, under paragraph 299, act of 1897.—Appeal from decision of Board, G. A. 4296. (T. D. 20223; October 22, 1898.)

The phrase "fruits preserved in spirits," as used in paragraph 263, act of 1897, has no technical or commercial signification different from its popular meaning, but means simply fruits placed in spirits for the purpose of preservation. Certain wild red cherries in casks, imported from Germany, surrounded by a fluid containing about 17 per cent in volume of alcohol, from which the cherry juice of commerce is made, held to be dutiable under said paragraph 263, as fruits preserved in spirits, containing over 10 per cent of alcohol, and not by similitude as cherry juice under paragraph 299 and section 7 of said act of 1897.—*United States v. Mihalovitch* (suit 1409), decided by the circuit court for the southern district of Ohio, per Clark, J., and affirming *in re Mihalovitch* (G. A. 4296), followed. (T. D. 22039—G. A. 4663; February 27, 1900.)

FRUITS, PRESERVED, FROM FRANCE.

Importations of preserved fruits from France not subject to analysis for purpose of ascertainment of quantity of sugar contained therein and amount of export bounty paid. (T. D. 21697; October 25, 1899.)

FRUITS PRESERVED IN THEIR OWN JUICE.

Blueberries in cans and preserved in their own juices only are dutiable under paragraph 263, act of 1897, as "fruits preserved in * * * their own

FRUITS PRESERVED IN THEIR OWN JUICE—Continued.

juices," and not under paragraph 262 as "edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner," or as "berries, edible, in their natural condition."—*In re Johnson* (56 Fed. Rep., 822), *in re Mihalovitch* (G. A. 4296), affirmed by the circuit court for the southern district of Ohio, in *United States v. Mihalovitch* (suit 1409, T. D. 22004), and *in re Downing* (G. A. 4663), followed. (T. D. 22545—G. A. 4782; October 15, 1900.)

Canned blueberries dutiable at 2 cents per pound under paragraph 262, act of 1897, as "berries * * * prepared in any manner, not specially provided for." (T. D. 20810; March 8, 1899.)

Prunes boiled in water and pressed through a colander, no material being added thereto, dutiable as fruits preserved in their own juices at 20 per cent ad valorem under paragraph 219, act of 1894. (T. D. 20565; January 19, 1899.)

FULMINE OF MERCURY.

As Canadian duties and internal-revenue tax are not exacted in Canada on nitric acid, mercury, and alcohol imported from the United States and consumed in the manufacture of fulminate of mercury in bonded warehouse in that country, such duty and tax are not elements of the dutiable value of the article on importation from Canada into the United States. (T. D. 21677; October 18, 1899.)

Canadian duty on imported alcohol used in the manufacture of fulminate of mercury, in Canada, in bond for export, constitutes an element of the dutiable value of such product. (T. D. 21604; September 18, 1899.)

FUNERAL DECORATIONS. (See Wheat and straw, sun bleached.)

FUNGI, KEFIR. (See Kefir seed.)

FURNITURE VANS.

Furniture or luggage vans containing household effects are not, like vessels or cars, subject to special laws which exempt them from the provisions of the general tariff laws, and a protest claiming their free entry on that ground will be overruled without determining the question of the correctness of the collector's decision in assessing them as unusual coverings. (T. D. 21893—G. A. 4622; January 2, 1900.)

FUR-SEAL GARMENTS. (See Seal-skin garments.)

FURS, MANUFACTURED.

Imitation fox tails made of two or more kinds of fur are dutiable as manufactures of fur under paragraph 450, act of 1897, and are not free as furs under paragraph 562 of said act. The merchandise has undergone a change in its character and form by reason of labor expended thereon and is no longer fur, but is a manufacture of fur. (T. D. 22519—G. A. 4775; September 26, 1900.)

FURS, THIBET. (See Thibet furs.)

FUSEL OIL.

Fusel oil not consisting of a mixture of alcohols dutiable under paragraph 38, act of 1897. (T. D. 20357; November 23, 1898.)

FUSES, SAFETY, NOT EXPLOSIVES. (See Explosives.)

G.

GADUOL.

Gadual Merck, a medicinal preparation in the preparation of which alcohol is used, dutiable at 55 cents per pound under paragraph 67, act of 1897. (T. D. 20046—G. A. 4268; September 10, 1898.)

GALLO-FLAVINE.

Gallo-flavine imported in casks in form of liquid paste, dutiable at 25 per cent ad valorem as a color or paint under paragraph 87, act of 1883. (T. D. 19545; June 24, 1898.)

GALLOONS, COTTON. (See Cotton, galloons.)

GALVANIZED-WIRE ROPE. (See Wire rope.)

GAMBIN B. (See Coal-tar dye.)

GAS. (See Natural gas.)

GAUFFRÉE LEATHER.

Merchandise consisting of pieces of thin leather, cut uniformly, 28 inches wide and from 32 to 36 inches long, one surface being plain and the other covered with designs in silver and various attractive colors, and known as gauffrée leather, is dutiable at 10 per cent ad valorem under paragraph 340, act of 1894, as "leather not specially provided for," and not at 30 per cent ad valorem under paragraph 353 as "manufactures of leather, * * * not specially provided for," nor at 20 per cent ad valorem under paragraph 341, enumerating "skins not specially enumerated or provided for," and "skins dressed and finished," nor under paragraph 342 as "leather cut into * * * forms, suitable for conversion into manufactured articles."—United States v. Naday, decided by the circuit court of appeals, second circuit, November 15, 1899, affirming United States v. Naday (92 Fed. Rep., 140) and reversing *in re* Naday, G. A. 3730, followed. (T. D. 21819—G. A. 4611; December 5, 1899.)

GAUGE OF BOTTLES OF BEER, ALE, STOUT, ETC.

An average gauge of $2\frac{3}{4}$ gallons prescribed for certain stone and glass bottles containing 12 ounces each, more or less, unless a material difference is found by actual tests. (T. D. 22032; February 26, 1900.)

Average gauge of 2.90 gallons for 12 so-called quart bottles containing bitters known as "Fernet Branca."—Provision for taking actual gauge. (T. D. 22101; March 23, 1900.)

Average gauges of certain brands of absinthe which may be taken as bases for assessment of duties, unless in any case a different material result shall be ascertained by actual gauge. (T. D. 22107; March 27, 1900.)

Average gauges prescribed for imported liquors do not preclude assessment of duty on actual gauge when taken.—Treasury decision 22237 does not contemplate arbitrary return of average gauges therein mentioned when actual gauge shows a different result.—Modification or amendment of Treasury decision 22237. (T. D. 22425; August 10, 1900.)

Gauges of bottles of gin, bitters, Scotch and Irish whisky, cordials, and beer. (T. D. 22237; May 21, 1900.)

Method of ascertaining gauge of Dog Brand ale and porter bottled by Read Brothers, of London, England.—Modification of Treasury decisions 6191 and 11948. (T. D. 21365; July 11, 1899.)

Modification of instructions as to assessment of duty on average gauges of imported beer and stout, bottled by E. & J. Burke, of Dublin, Ireland. (T. D. 21483; August 9, 1899.)

Modification of Treasury decisions 21365 and 21483 as to gauge of contents of champagne-shaped bottles containing beer, ale, and stout. (T. D. 21663; October 16, 1899.)

Where actual gauge is not taken, average gauge of the *smaller* sized bottles of Dog Brand ale and stout bottled by Read Brothers, London, England, to be returned as 3 gills. Average gauge of small bottle described in Treasury decision 21365, if still imported, to be returned as 3.23 gills, as heretofore. (T. D. 22426; August 10, 1900.)

GAUGE OF BOTTLES OF BEER, ALE, STOUT, ETC.—Continued.

Where actual gauge is not taken for dutiable purposes, average gauge of Hennessy brandy to be returned as $6\frac{1}{2}$ gills, equaling $24\frac{1}{2}$ fluid ounces per bottle. (T. D. 22430; August 11, 1900.)

GAUZE. (See Ribbons; Silk mull and tinsel gauze.)

GAUZE, METAL. (See Metal gauze.)

GAUZE, TINSEL, WOVEN. (See Silk mull and tinsel gauze.)

GELATIN.

So-called liquid albumen dutiable under paragraph 23, act of 1897. (T. D. 20211—G. A. 4295; October 14, 1898.)

GELATIN PADS.

Gelatin pads used in transferring manuscripts for manifoldng are dutiable as manufactures of gelatin under paragraph 450, act of 1897, and are not dutiable under paragraph 398 as surface-coated paper or under paragraph 23 as gelatin.—G. A. 3356 distinguished. (T. D. 22601—G. A. 4805; November 12, 1900.)

GENERAL APPRAISER, APPEAL FROM.

A board of three general appraisers not having been designated by the Secretary of the Treasury to act on appeals from the decision of a single general appraiser, under section 13, act of June 10, 1890, at ports other than New York, such appeals must be heard by the Board at New York. (T. D. 22114; March 29, 1900.)

GENERAL APPRAISERS. (See Board of General Appraisers.)

GENERAL-ORDER IMPORTATIONS.

Numbering of. (T. D. 22369; circular 116, July 20, 1900.)

GENTLEMEN'S TOILET SETS.

A small mirror with a collodion frame and back, to which a small collodion mustache comb is attached, and the whole encased in a collodion cover or envelope, are dutiable as articles of which collodion is the component material of chief value.—G. A. 3971 followed. (T. D. 21976—G. A. 4651; February 1, 1900.)

GERMAN DUTY.

German duty known as "bonification of tax" remitted on merchandise when exported from bond in Germany, held by the United States Supreme Court to be an element of dutiable value of the merchandise imported into the United States. (T. D. 18805; January 13, 1898.)

In ascertaining the market value and wholesale price of goods in Germany, the country of exportation, it is proper to include a so-called "German duty," which, in effect, is a bonus, drawback, or remission of taxes by the German Government on goods there manufactured in bond and withdrawn for export, but which would have been payable if the goods had been withdrawn for sale in the open markets of Germany.—*United States v. Passavant*, 18 Sup. Ct. Rep., 219, followed; *in re Passavant*, G. A. 1602, reversed; *in re Goldenberg*, G. A. 3577, approved. (T. D. 18949—G. A. 4074; February 3, 1898.)

GERMAN PARCELS-POST CONVENTION.

Internal-revenue stamps required on entries; the declaration of the importer is required; no permit necessary, and fee of 20 cents not collectible; invoice required where importation is valued at over \$100, and fee of 40 cents for bond collectible. (T. D. 21775; November 21, 1899.)

Regulations for collecting duties on merchandise arriving by parcels post from Germany. (T. D. 21698; October 25, 1899.)

GERMANY. (See, also, Reciprocity; Sugar.)

Reciprocal commercial arrangement between the United States and Germany under provisions of section 3, act of 1897. (T. D. 22353; circular 112, July 16, 1900. T. D. 22452; August 22, 1900.)

GIN. (See Bottles, Old Tom Gin.)

GINGER-ALE BOTTLES, COST OF CORKING AND WIRING. (See Dutiable value.)

GLACE-SHAPED COTTON. (See Cotton webbing.)

GLADSTONE, MICH.

Support of entry. (T. D. 19631; circular 127, July 6, 1898.)

GLASS. (See, also, Plate glass, polished.)

Balls. (See, also, Christmas-tree ornaments.)

Glass balls of various sizes and colors coated with a gelatinous substance and sprinkled with tinsel wire, and strung in bunches, dutiable as toys at 25 per cent ad valorem under act of 1894. (T. D. 18826; January 18, 1898.)

Bead necklaces. (See Jewelry.)

Blanks—

Glass blanks dutiable as manufactures of glass under act of 1894. (T. D. 18755; January 4, 1898.)

Glass blanks, uncut and uncolored, blown in molds for finishing by cutting into dishes for table use dutiable as manufactures of glass under acts of 1894 and 1897. (T. D. 19200—G. A. 4121; April 5, 1898.)

Glass blanks dutiable as "blown glassware" under paragraph 100, act of 1897, at 60 per cent ad valorem. (T. D. 19731; July 26, 1898.)

Glass blanks dutiable at 45 per cent under paragraph 112, act of 1897; following in *re* Fensterer, 94 Fed. Rep., 645. (T. D. 21527—G. A. 4531; August 22, 1899.)

Glass blanks or glass-bowl blanks, partially ground on the edges and bottoms, dutiable as articles of glass ground under paragraph 100, act of 1897, at 60 per cent ad valorem. (T. D. 21243; June 8, 1899.)

Glass blanks or glass-bowl blanks dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21392; July 17, 1899.)

Glass blanks or glass-bowl blanks dutiable at the rate of 60 per cent ad valorem under paragraph 100, act of 1897.—Reversal of Treasury decision 21392. (T. D. 21955; January 30, 1900.)

Bottles. (See Bottles.)

Broken—

Broken glass, fit only for remanufacture, dutiable at 45 per cent under paragraph 112, act of 1897. (T. D. 19311—G. A. 4138; May 3, 1898.)

Cylinder—

Common window glass with bevels polished, not polished cylinder glass under act of 1897. (T. D. 20537; January 17, 1899.)

Enamel. (See Enamel, glass.)

Glass tubes. (See Coverings.)

Jars containing preserves—

Glass jars containing preserves, holding 1 pint or less, not bottles and not dutiable as such, but coverings dutiable at the ad valorem rate chargeable on the preserves contained therein, section 19, act of 1890. (T. D. 20856; March 15, 1899.)

Measurement of—

Provisions of paragraph 101, act of 1897, levy duty upon unpolished, cylinder, crown, and common window glass with reference to the shape of the sheets of glass, without regard to the number of square inches contained in them. The words "not exceeding ten by fifteen inches square" in said paragraph embrace

GLASS—Continued.

Measurement of—Continued.

sheets of glass of the kind provided for, neither of the sides of which measure more than the sides of a sheet of glass of the dimensions given when placed with their corresponding sides each to each, and so of every similar clause in the scale contained in the paragraph.—*In re Rathbun* (88 Fed. Rep., 257) followed. (T. D. 22495—G. A. 4766; September 12, 1900.)

Mirror forms. (See Mirror forms, glass.)

Ornaments for Christmas trees. (See Christmas-tree ornaments.)

Thermometers. (See Thermometers.)

GLASSES, POLISHED COQUILL. (See Coquill glasses, polished.)

GLASSWARE, BLOWN AND OPAL.

Paragraph 100 of the act of 1897 held not to be confined to manufactures of glass which are *ejusdem generis* with glass bottles and decanters, or in the nature of such glass vessels or other containers. Glass lamp shades, lamps, chimneys, candelabras, and other like articles of blown glassware and opal glassware accordingly are dutiable under said paragraph and not under paragraph 112 of said act as "manufactures of glass," not specially provided for in said act. (T. D. 20214—G. A. 4298; October 18, 1898.)

GLASSWARE, CHEMICAL.

Chemical glassware, consisting of bottle-shaped receptacles, whether or not of a capacity of more than 1 pint, were under the act of 1894, dutiable at three-fourths of 1 cent per pound as "bottle glassware," under paragraph 88, and not at 40 per cent ad valorem as "other * * * glassware," under the same paragraph.—Other chemical utensils and apparatus which have been subjected to etching and engraving not substantial in extent or sufficient to amount to decoration or ornament, but done simply for purposes of utility, were not dutiable at 40 per cent ad valorem under the provision in paragraph 90 of said act for "vessels or articles of glass when * * * engraved, * * * etched, or otherwise ornamented or decorated," but at 35 per cent ad valorem under paragraph 102 as "manufactures of glass, * * * not specially provided for."—*Eimer v. United States* (99 Fed. Rep., 423) and *Koscherak v. United States* (98 *id.*, 596; 39 C. C. A., 166) followed, reversing *in re Eimer*, G. A. 3463. (T. D. 22687—G. A. 4823; December 20, 1900.)

GLORIA CLOTH, SILK CHIEF VALUE.

Merchandise commercially known as "glorias," umbrella goods of cotton weft and silk warp, imported from Germany or England, which consist of silk-and-cotton fabrics woven in the piece, weighing not less than 1½ ounces per square yard and not more than 8 ounces per square yard, and containing not more than 20 per cent in weight of silk, dyed in the piece, and which do not contain two or more colors in the filling, are properly classifiable for duty under the provisions of paragraph 387, act of 1897, and not under the provisions of either paragraph 311 or 391 of said act, silk being found as the component material of chief value in said merchandise. (T. D. 22574—G. A. 4789; October 23, 1900.)

GLOVES.

Cotton gloves and linen gloves, ornamented with rows of stitching known as "kid point" and not as "embroidery," are dutiable at 50 per cent ad valorem under paragraph 314, act of 1897, and not as embroidered articles under paragraph 339 of said act. (T. D. 22006—G. A. 4656; February 9, 1900.)

Cumulative duties on gloves under act of 1897. (T. D. 19493—G. A. 4187; June 11, 1898.)

Cadet gloves dutiable as men's gloves under act of 1897. (T. D. 19981—G. A. 4246; August 25, 1898.)

GLOVES—Continued.

Leather gloves embroidered not liable to additional duty of 40 cents per dozen pairs under paragraph 445, act of 1897. (T. D. 19945—G. A. 4241; August 18, 1898.)

Leather gloves, embroidered, classification of, under act of 1897.—Appeal from decision of Board, G. A. 4241. (T. D. 20018; September 13, 1898.)

Leather gloves of sheep origin, with exterior grain surface removed, known as toilet cerate gloves, for use only by women, dutiable at \$2.50 per dozen pairs under paragraph 443, act of 1897. (T. D. 19909—G. A. 4239; August 16, 1898.)

Women's lamb gloves classified in accordance with Department's instructions of September 13, 1898, T. D. 20018. (T. D. 22134; April 5, 1900.)

Women's lamb gloves, under 14 inches, piqued and embroidered, held not to be liable to additional duty of 40 cents per dozen pairs under paragraph 445, act of 1897, not being embroidered with more than three single strands or cords. (T. D. 21996; February 9, 1900.)

GLYCERIN, CRUDE AND REFINED.

Regulations in the interest of a uniform classification of glycerin at the several ports under act of 1897. (T. D. 22258; June 1, 1900.)

GLYCOPHENOL, COUMARINE, AND VANILLIN. (See Coumarine, etc.)

GOAT HAIR. (See, also, Angora goat hair.)

Common goat hair, commercially known as Madras goat hair or India goat hair, is free of duty under paragraph 571, act of 1897, as "hair of horse, cattle, and other animals," not being elsewhere more specifically provided for in said act. (T. D. 19847—G. A. 4226; August 4, 1898.)

Goat hair known as Mocha goat hair is free of duty under paragraph 571, act of 1897, as "hair of horse, cattle, and other animals, * * * not specially provided for," and is not dutiable under the provisions in Schedule K of said act for "hair of the camel, Angora goat, alpaca, and other like animals." *In re Perry*, G. A. 4226, followed. (T. D. 21739—G. A. 4595; November 6, 1899.)

Hair on Angora goatskins dutiable at 11 cents per pound under paragraphs 350 and 360, act of 1897. (T. D. 18834; January 19, 1898.)

GOATS, INSPECTION OF.

Goats from South Africa and Argentine Republic, inspection required because of foot-and-mouth disease. (T. D. 22328; July 3, 1900.)

GOATSKINS. (See, also, Coffee, etc.; Disinfection; Turkish Angora goatskins.)

Articles made of goatskins, cut, matched, and sold in the form imported and ready for use in that form, are a manufacture of fur and dutiable under paragraph 450, act of 1897.—G. A. 1536, *Mautner v. United States*, 84 Fed. Rep., 155, and *Seeberger v. Schlesinger*, 152 U. S., 581, cited and distinguished. (T. D. 21805—G. A. 4607; November 27, 1899.)

GOLD AND SILVER BULLION. (See Stamp tax.)

GOLD BULLION BY MAIL.

Treasury decision 18887; January 29, 1898.

GOLD DUST, INVOICES FOR.

Gold dust forwarded to an assay office as product of mines regarded as merchandise and invoice required on entry at custom-house. (T. D. 21072; May 2, 1899.)

GOODS OF SIMILAR DESCRIPTION.

Woolen goods not adapted for or used as dress goods, and not recognized or dealt in as such, are not "of similar character and description" as dress goods, but are dutiable at 55 per cent ad valorem and a per pound rate according to value under the provisions of paragraph 366, act of 1897, as a manufacture in whole or part of wool. (T. D. 21650—G. A. 4567; October 5, 1899.)

GRAIN BAGS. (See Bags.)

GRAND CONNETABLE ISLAND.

Consular invoices for shipments of phosphates from, waived. (T. D. 22696; December 31, 1900.)

GRAND MANAN.

Fish caught in waters in vicinity of. (See Fish.)

GRAPE BARRELS, CAPACITY OF. (See Barrels, etc.)

GRAPEVINES.

Botanical specimens for scientific public collection, free entry of. (T. D. 22532—G. A. 4779; October 8, 1900.)

GRASS, DOG. (See Dog grass.)

GRASS, SEA. (See Sea grass.)

GRASSES OR FIBROUS SUBSTANCES.

Stems of wheat, unbleached, for funeral decorations, free of duty under paragraph 566, act of 1897, as grasses or fibrous vegetable substances not dressed or manufactured. (T. D. 19255—G. A. 4132; April 19, 1898.)

GREASE, ENFLEURAGE. (See Enfleurage grease.)

GREASE FOR STUFFING LEATHER.

Grease claimed to be free of duty under paragraph 568, act of 1897, as "grease * * * for stuffing or dressing leather * * * fit only for such uses," held to be dutiable at one-half cent per pound under paragraph 279 of said act as wool grease.—Appeal from unpublished decision of the Board, dated November 29, 1899. (T. D. 21840; December 14, 1899.)

GREASE, SOD OIL. (See Sod oil.)

GREASE, WOOL, RESIDUUM. (See Residuum, wool grease.)

GREAT BRITAIN.

Products of France imported from Great Britain not included in commercial arrangement with United States. (T. D. 21565—G. A. 4538; August 31, 1899.)

GREENBAY, WIS.

Privileges of the immediate-transportation act extended to. (T. D. 22180; circular 55, April 25, 1900.)

GREENHOUSE STOCK. (See Nursery stock.)

GREEN WILLOW CUTTINGS. (See Willow cuttings.)

GROUND APATITE.

Ground apatite is free of duty under paragraph 477, act of 1897, which provides for "apatite," without qualification or limitation as to condition, and is not dutiable at 20 per cent ad valorem as a nonenumerated manufactured article not specially provided for under section 6 of said act. The process of grinding does not operate to take it out of the free list. When an article is specified in the free list without terms of limitation, such article is exempt from duty, irrespective of the condition in which it may be imported, if retaining its commercial designation. (T. D. 21857—G. A. 4613; December 12, 1899.)

GROUND OLIVE NUTS. (See Olive nuts, ground.)

GROUND SULPHIDE OF ANTIMONY. (See Antimony.)

GUAIACOL CARBONATE. (See Medicinal preparations, etc.)

GUAM, MAIL IMPORTATIONS. (See Mail, importations by.)

GUARANTY COMPANIES AS SURETIES ON CUSTOM-HOUSE BONDS. (See Bonds.)

GUIGNET'S GREEN. (See Chrome green.)

GUM COPAL.

Gum copal free of duty under paragraph 548, act of 1897, as a gum resin. (T. D. 19123; March 22, 1898.)

GUMMED PAPER. (See Paper, gummed.)

GUN BARRELS. (See Shotgun barrels.)

GUN BLOCKS.

Gun blocks not gunstocks partly manufactured. (T. D. 19128—G. A. 4101; March 17, 1898.)

GUN, SPORTSMAN'S. (See Household effects.)

GUNNY CLOTH. (See Paper waste.)

GUNS NOT PERSONAL EFFECTS. (See Tools of trade, etc., free entry of.)

GUNS, PARTS OF.

Recoil pads are parts of guns, and are dutiable under paragraph 158, act of 1897, at 50 per cent ad valorem. (T. D. 20956—G. A. 4402; March 30, 1899.)

GUNSTOCKS.

Blocks for gunstocks dutiable at 35 per cent as "gun blocks planed on both sides" under paragraph 208, act of 1897. (T. D. 20425—G. A. 4317; December 13, 1898.)

GUT STRINGS. (See Worm gut, etc.)

GUTTA-PERCHA.

Gutta-percha which has been reboiled to remove impurities and to render it uniform or homogeneous in texture, but which still contains some impurities, is not dutiable as a manufacture of gutta-percha, but is entitled to free admission under the free-list provision of the act of 1897, under paragraph 570, for "gutta-percha, crude." (T. D. 19528—G. A. 4191; June 16, 1898.)

H.

HAIR, BAGS CONTAINING. (See Bags.)

HAIR OF GOAT. (See Goat hair.)

HAIR ON ANGORA GOATSKINS. (See Goat hair.)

HAIRPINS, SILK COVERED.

Women's plain base-metal hairpins, wrapped with silk thread, except a small space at the ends, the thread and cost of applying the same constituting the chief element of value, are dutiable at 50 per cent ad valorem under paragraph 391, act of 1897. (T. D. 21921—G. A. 4634; January 12, 1900.)

HAIR PRESS CLOTH.

Hair press cloth, to come within the provisions of paragraph 431, act of 1897, must be made of the same material as that covered by the other textiles included in that schedule, to wit, horse hair or the like.—An article made from camel's hair and used as a press cloth is not included in paragraph 431, but, being a manufacture of wool, as defined by paragraphs 351 and 383, is assessable under paragraph 366. (T. D. 21200—G. A. 4448; May 29, 1899.)

HALTERS. (See Whips and halters.)

HANDKERCHIEFS. (See, also, Drawnwork; Invoice and dutiable value.)

Denying application to discontinue suits involving dutiable classification of initial hemstitched handkerchiefs without the filing of returns of Board of General Appraisers. (T. D. 19040; March 3, 1898.)

"Embroidered handkerchiefs," appearing in paragraph 276, act of 1894, is a descriptive term and not a commercial or trade designation. (T. D. 20580; January 23, 1899.)

HANDKERCHIEFS—Continued.

Handkerchiefs of cotton or other vegetable fiber, which are hemstitched or imitation hemstitched, with only an initial letter embroidered thereon, are dutiable, if imported or withdrawn from warehouse under the act of 1890, at 50 per cent ad valorem under paragraph 349 of that act, and if imported or withdrawn after August 28, 1894, at 40 per cent ad valorem under paragraph 258 of said act, under G. A. 2301 and G. A. 3432, affirmed by the United States circuit courts of appeals for the second and third circuits, in the suits, respectively, of *United States v. Harden* and *United States v. Jonas*, 63 Fed. Rep., 182, and 83 Fed. Rep., 167. (T. D. 19068—G. A. 4088; March 7, 1898.)

Initial hemstitched handkerchiefs, classified as "embroidered and hemstitched handkerchiefs," dutiable as handkerchiefs under paragraph 349, act of 1890. (T. D. 18895; January 31, 1898.)

White revered and hemstitched handkerchiefs, composed of cotton or other vegetable fiber, and ornamented with a single row of fancy stitching of the style called featherstitch, in the nature of embroidery, are dutiable as embroidered handkerchiefs under paragraph 276, act of 1894, the term "embroidered handkerchiefs" in that paragraph being descriptive and not a commercial or trade designation.—*Field v. United States*, 90 Fed. Rep., 412, affirming *in re Field*, G. A. 3531, and *Carson v. Nixon*, 90 Fed. Rep., 409, followed; *in re Field*, G. A. 3091, approved. (T. D. 20660—G. A. 4351; January 30, 1899.)

HARD RUBBER FOR MOUTHPIECES OF PIPES. (See *Smokers' articles*.)

HARMONICAS AS TOYS. (See, also, *Musical instruments*.)

Harmonicas of the kind chiefly used for the amusement of children dutiable as toys at the rate of 35 per cent ad valorem under paragraph 418, act of 1897, and not as musical instruments. (T. D. 21981; February 7, 1900.)

Harmonicas, jew's-harps, music boxes, and magic lanterns, when intended for the amusement of children, and chiefly used as such, are toys and are not assessable as musical or optical instruments.—*Borgfeldt v. United States* (2 suits), followed. (T. D. 22096—G. A. 4679; March 19, 1900.)

Harmonicas: No appeal from decision of the Board of General Appraisers as to classification of certain classes of harmonicas as toys. (T. D. 22105; March 26, 1900.)

HAT BRAIDS.

Braids suitable for making or ornamenting hats, bonnets, or hoods, composed wholly of dyed chip and fancifully plaited straw, are dutiable at 20 per cent ad valorem under paragraph 409, act of 1897, it being held that straw, when simply cleansed, split into narrow strips, and plaited, is "in its natural form and structure," as contradistinguished from "separated fibers" or fine filament from which the nonfibrous constituents have been removed. (T. D. 21861—G. A. 4617; December 19, 1899.)

HAT CROWNS OR BODIES.

Hat bodies of straw free of duty as manufactures composed of straw suitable for making hats, under paragraph 518, act of 1890. (T. D. 21465; August 5, 1899.)

HAT LEATHER.

Hat leathers, similar to those covered by G. A. 2904, dutiable at 35 per cent ad valorem under paragraph 450, act of 1897, as manufactures of leather. (T. D. 19417—G. A. 4156; May 26, 1898.)

HAT ORNAMENTS. (See *Pins and hat ornaments*.)

HATS AND BONNETS, TRIMMED.

Hats, bonnets, and hoods, the bodies of which are composed wholly either of straw, chip, grass, palm leaf, willow, osier, or rattan, or of which a combination

HATS AND BONNETS, TRIMMED—Continued.

of these substances or any of them is the component material of chief value, are, if trimmed, dutiable at 50 per cent ad valorem under paragraph 409, act of 1897, irrespective of the value of the trimming as compared with the value of the article without the trimming. Hats, bonnets, and hoods, of which other substances than straw, chip, grass, palm leaf, willow, osier, or rattan are the component materials of chief value, whether trimmed or not, are dutiable under the appropriate provisions for wearing apparel according to their component material. (T. D. 21502—G. A. 4525; August 12, 1899.)

HATS AND CAPS. (See Caps.)**HATS, MINERS', OF WOOL. (See Miners' hats, etc.)****HATS, MINIATURE, MEXICAN. (See Miniature hats, etc.)****HATS OF WOOL AND FUR.**

Ladies' hats of wool and fur, fur chief value, are dutiable under paragraph 432, act of 1897, as ladies' hats of fur, and not under paragraph 370 as wearing apparel composed wholly or in part of wool.—The proviso to paragraph 391, governing the classification of manufactures of wool, can operate at most only upon the provisions of the silk schedule, and does not affect the above-mentioned merchandise.—*In re Darlington*, G. A. 2746, and *in re Benjamin*, G. A. 4411, followed. (T. D. 21652—G. A. 4569; October 5, 1899.)

Ladies' hats of fur and wool, fur chief value, are dutiable under paragraph 432, act of 1897, as ladies' hats of fur, and not under paragraph 370 as wearing apparel composed wholly or in part of wool.—The proviso to paragraph 391 of the silk schedule governing the classification of manufactures of wool not applicable because of the specific provision for such merchandise under paragraph 432. (T. D. 21722; November 1, 1899.)

HAWAII. (See, also, Mails, importations by.)

Act of April 30, 1900 (Hawaiian act), took effect, so far as its customs provisions are concerned, June 14, 1900. (T. D. 22197; May 2, 1900.)

Annexation of, to the United States. (T. D. 19668; circular 139, July 16, 1898.)

Articles sent by United States forces stationed on the Hawaiian Islands treated as subject to President's order of November 4, 1899. (T. D. 21846; December 18, 1899.)

Consular certificate prescribed in article 363, Customs Regulations of 1892, required to be produced at time of entry of merchandise imported from Hawaii under the Hawaiian reciprocity treaty, or if failure to so produce the certificate is shown to be due to some unavoidable cause beyond the control of the importer, a bond may be accepted for the production thereof within a reasonable time thereafter. (T. D. 21415; July 22, 1899.)

Consular certificates not required for goods shipped from the United States to Hawaii. (T. D. 22289; June 15, 1900.)

Customs ports. (T. D. 22249; circular 75, May 25, 1900.)

Goods exported from the United States and warehoused in Hawaii before June 14, 1900, subject, on withdrawal on or after that date, to tariff laws of the United States. (T. D. 22283; June 13, 1900.)

Hawaii ceased to be a foreign country within the meaning of the drawback laws on and after June 14, 1900, the date of the taking effect of act of April 30, 1900. (T. D. 22341; July 11, 1900.)

Hawaiian trade. (T. D. 19811; circular 151, August 4, 1898.)

Imports from—

On and after June 14, 1900, goods imported into Hawaii will be dutiable at rates imposed by tariff laws of the United States. (T. D. 22243; May 23, 1900.)

HAWAII—Continued.

Imports from—Continued.

(1) The joint resolution of Congress of July 7, 1898, provided for the annexation of the Hawaiian Islands to the United States, and declared that "until legislation shall be enacted extending the United States customs laws and regulations to the Hawaiian Islands, the existing customs relations of the Hawaiian Islands with the United States and other countries shall remain unchanged." Duties were accordingly assessed under the Dingley tariff act upon goods brought from Honolulu to New York on April 26, 1900, against the protest of the importers claiming free entry on the ground that the Hawaiian Islands had become part of the territory of the United States by virtue of the joint resolution. (2) Whether the Constitution extends *ex proprio vigore*, with all its limitations, to newly acquired territory not yet admitted as a State, or whether the power of Congress over the territories is general and plenary to make such rules and regulations as it may see fit, subject only to constitutional limitations in favor of personal rights, *quære*. (3) Whether newly acquired territory remains a foreign country for tariff purposes until Congress, by special legislation, extends the tariff and revenue laws over it, and establishes collection districts therein, *quære*. (4) *It seems* that upon these points the opinions of the courts and of jurists are in conflict, if not in inextricable confusion. (5) It is a well-settled principle that a court should not pronounce an act of Congress unconstitutional unless its incompatibility with the Constitution is clear, decided, and inevitable. (6) The protest of the importers claimed the unconstitutionality of legislation continuing in force tariff duties between the Hawaiian Islands and the United States as being in violation of those clauses of the Constitution which provide (a) that duties shall be uniform throughout the United States; (b) that no tax shall be laid on articles exported from any State. (7) *Held* that, in view of the before-mentioned considerations, the protest should be overruled, the question being deemed one of sufficient importance to require the determination of the Supreme Court. (T. D. 22400—G. A. 4735; July 27, 1900.)

HEADS OF ANIMALS. (See Animals, heads of.)

HEDDLES, WIRE. (See Wire heddles.)

HEKTOGRAPH COPIES OF INVOICES. (See Invoices.)

HELIOGRAPHS.

Heliographic prints free of duty as photographs under paragraph 503, act of 1897, when imported for societies. (T. D. 19899—G. A. 4229; August 11, 1898.)

Heliographic prints not classifiable as photographs under act of 1897.—Decision of the Board of General Appraisers, G. A. 4229, to be disregarded. (T. D. 19993; September 3, 1898).

HEMP BRAIDS. (See Braids.)

HEMSTITCHED HANDKERCHIEFS. (See Handkerchiefs.)

HENNESSY BRANDY, GAUGE OF. (See Gauge of bottles.)

HENSEL'S TONICUM.

Hensel's tonicum, a medicinal preparation containing alcohol, dutiable at 55 cents per pound under paragraph 67, act of 1897. (T. D. 19456—G. A. 4173; June 2, 1898.)

HERRINGBONE BRAIDS. (See Braids.)

HERRING-BOX SHOOKS. (See Shooks.)

HERRINGS. (See Fish.)

HIDE CUTTINGS.

Cattle tails free of duty as. (T. D. 19139—G. A. 4112; March 22, 1898.)

HIDES. (See, also, Calfskins and hides; Disinfection; Salted skins and hides, dried.)
Consular officers to refuse certification of invoices of hides coming from districts in which anthrax exists, and of invoices of hides stored during prevalence of the disease. (T. D. 18896; January 31, 1898.)

Hides imported from Mexico to be tagged with tags supplied by the Live Stock Sanitary Board of Arizona as a means of identifying foreign hides and detecting smuggling. (T. D. 18878; January 26, 1898.)

Hides of American cattle, the growth of the United States, held dutiable under paragraph 437, act of 1897, as "hides of cattle," etc., and not free under paragraph 493, where the cattle had been exported from this country alive, slaughtered in England, and the hides reimported after being salted and disinfected. (T. D. 19130—G. A. 4103; March 17, 1898.)

Hides of East Indian buffalo dutiable as cattle hides at 15 per cent ad valorem under paragraph 437, act of 1897. (T. D. 20276—G. A. 4305; October 31, 1898.)

Hides for Porto Rico. (See Porto Rico.)

Hides, raw or uncured, from Colombia. (See Coffee, raw or uncured hides, etc.)

Horsehides held free of duty under paragraph 664, act of 1897. (T. D. 18871—G. A. 4068; January 19, 1898.)

HIDES AND SKINS INDISCRIMINATELY MIXED. (See Mixed importations.)

HIDES OF CATTLE, LIMED.

Hides of cattle, which have been subjected to the process of liming so as to remove the hair, are commercially known as raw or uncured hides of cattle, and are subject to classification as such, at 15 per cent ad valorem, under paragraph 437, act of 1897, and not as "leather * * * not specially provided for," at 20 per cent ad valorem, under paragraph 438, nor as "hides not specially provided for," under paragraph 664 of the free list. (T. D. 21657—G. A. 4574; October 10, 1899.)

HINOKI MATS AND BASKETS.

Hinoki mats and baskets dutiable as manufactures of wood. (T. D. 20325—G. A. 4307; November 11, 1898.)

HIPPOTAMUS TEETH. (See Ivory.)

HOE BLADES. (See Forgings.)

HOGANSBURG, N. Y.

Quarantine station for inspection of animals. (T. D. 22567; October 27, 1900.)

HOGS. (See Animals; Swine.)

HOLLAND SUGAR. (See Countervailing duty; Sugar.)

HOLLANDS. (See Cotton.)

HOLLOW COPPER ROLLERS.

Hollow copper rollers held not to be dutiable as pipes, but as manufactures of metal not specially provided for. (T. D. 21656—G. A. 4573; October 9, 1899.)

HOMATROPIN HYDROBROMATE.

Homatropin hydrobromate dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20052; September 15, 1898.)

HONEY.

Twelve pounds of comb honey equivalent of one gallon of strained honey. (T. D. 20307; November 15, 1898.)

HONOLULU, BAGGAGE CORDED AND SEALED. (See Cording and sealing.)

HOOP AND FLAG POLES. (See Poles.)

HORN STRIPS.

Polished horn strips, ready and completed for use as bones or stays for ladies' dresses, are free of duty under paragraph 577, act of 1897.—*Borgfeldt v. Erhardt*, 41 Fed. Rep., 102, followed. (T. D. 19484—G. A. 4178; June 11, 1898.)

HORSE BANDAGES. (See Saddlery.)**HORSEHAIR AND COTTON MATTRESSES.**

Horsehair and cotton mattresses dutiable as nonenumerated articles at 20 per cent ad valorem under section 6, act of 1897. Principle of decision of Board, G. A. 4605, not to be applied to any other class of goods. (T. D. 21841; December 14, 1899.)

HORSEHAIR MATTRESSES.

Manufactures composed wholly or in part of horsehair are not dutiable by reason of such hair component as manufactures of wool, under the act of 1897, hair of the horse not being hair of the kind mentioned in paragraph 383 of said act, which defines the word "wool" as used in connection with manufactured articles, the horse not belonging to the class of animals described therein.—Mattresses composed of horsehair and cotton, horsehair chief value, are not specially provided for in the act of 1897, and are, therefore, dutiable as unenumerated manufactured articles under section 6 (*ib.*), at 20 per cent ad valorem.—Mattresses composed of steel, wood, cotton, and horsehair, horsehair chief value, are specially provided for in paragraph 193 (*ib.*) as "articles or wares not specially provided for, * * * composed * * * in part of * * * steel, * * * wholly manufactured," at 45 per cent ad valorem.—*Hartranft v. Shepard* (125 U. S., 337), *Seeberger v. Schlesinger* (152 *id.*, 581), *Herman v. Robertson* (41 Fed. Rep., 881), *in re Wa* (G. A. 3947), and *in re Groedel* (G. A. 4595) followed. (T. D. 21786—G. A. 4605; November 21, 1899.)

HORSES AND CATTLE OF IMMIGRANTS. (See, also, Veterinary inspection.)

Only such animals as are used by immigrants for the purpose of moving family and effects are free of duty under paragraph 474, act of 1897. No law for free entry of immigrants' effects as such. (T. D. 21308; June 27, 1899.)

HORSES AS HOUSEHOLD EFFECTS. (See Household effects.)**HORSES, RACE.** (See Race horses.)**HOSE.** (See Bicycle leggings or hose.)**HOSIERY.** (See, also, Charges; Cotton stockings.)

Average or assortment price of hosiery: Officers of the customs to conform to ordinary commercial usage as to average price of hosiery, in assessment of duty thereon, pending consideration of question of legitimacy of invoices so exhibiting prices. (T. D. 18809; January 14, 1898.)

Cotton hosiery having a number of fancy perpendicular narrow stripes in various colored threads, woven or stitched therein with a sewing machine or similar means, and which resemble embroidery, are not in fact embroidered. Hosiery which has embroidered thereon with a needle on either side a single fancy stripe in various colored threads, terminating at the top in an arrow point or similar design and separating toward the heel and toe, is "clocked" within the meaning of the tariff act. All these articles, being composed of cotton or other vegetable fiber and selvaged, fashioned, narrowed, etc., are dutiable at the compound rates provided in paragraph 318, act of 1897, and not at 60 per cent ad valorem as "embroidered wearing apparel" under paragraph 339 of that act. (T. D. 22268—G. A. 4715; June 1, 1900.)

Cotton stockings, hose, or half hose, which are selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and which are more or less elaborately embroidered with silk or vegetable

HOSIERY—Continued.

fiber threads by hand or machinery, are dutiable according to value at the compound rates provided in paragraph 318 of the act of 1897, and not at 60 per cent ad valorem (as returned by the appraiser) under paragraph 339 of said act, such being in accordance with the doctrine of G. A. 2719, to the effect that such compound rate is more specific, and, owing to the invoice value, is a higher rate than 60 per cent ad valorem. If, on the contrary, however, the latter rate were the higher one, the goods would be dutiable at such rate. (T. D. 22357—G. A. 4721; July 12, 1900.)

Custom of invoicing cotton hosiery at an average or all round price recognized, and separate returns for various sizes of hosiery not required. (T. D. 18815; January 17, 1898.)

Embroidered cotton hosiery, other than clocked hosiery, dutiable as embroidered wearing apparel under paragraph 339, act of 1897. All clocking is embroidery, but all embroidery is not clocking. (T. D. 19080; March 12, 1898.)

Men's cotton hose or half hose, made either of woven or knitted material, so fashioned by cutting and seam stitching as to resemble full-fashioned hose, except the top portion, which is made of knitted material joined together by a blind seam and stitched to the body of the hose, are dutiable at 30 per cent ad valorem under paragraph 317, act of 1897, and not under paragraph 318 of said act. (T. D. 22007—G. A. 4657; February 9, 1900.)

HOSPITAL, APPARATUS FOR. (See Instruments, philosophical and scientific; Surgical appliances for hospitals.)

HOUSEHOLD EFFECTS. (See, also, Bicycles; Consular invoices.)

A bequest of household effects from relatives abroad to a person in the United States not free of duty, although the beneficiary may have lived abroad and in association with such relatives. (T. D. 21883; December 27, 1899.)

A sleigh a household effect under principle contained in Treasury decision 16730. (T. D. 20523; January 12, 1899.)

Automobiles as. (See Automobiles.)

Liquidation of entry of, with assessment of duty, can not be disturbed in absence of clerical error, under act of June 8, 1896. (T. D. 20713; February 20, 1899.)

Material not made up into house furnishings not free as household effects. (T. D. 20623; January 27, 1899.)

No invoices required for household effects in use abroad not less than one year. If of domestic origin, used abroad less than one year, and valued at over \$100, consular declaration necessary. If of domestic origin and returned as household effects in use abroad one year or more, no consular declaration or invoice necessary. (T. D. 21605; September 19, 1899.)

Cow and calf as—

Cow and calf are household effects under the provisions of paragraph 504, act of 1897. (T. D. 22565; October 25, 1900.)

Declarations for—

Emigrant's declarations as to household effects may be taken before officer of the customs, or Canadian justice of the peace, or notary public, and the word "abroad" is to appear in such declarations. (T. D. 20182; October 17, 1898.)

Form of invoice and declaration of household effects to be executed before notaries public provided with seals and justices of the peace with certificates of court. (T. D. 19009; February 25, 1898.)

None but owner can subscribe to oath or declaration, but effects may be delivered to consignee on bond to produce owner's oath. (T. D. 22024; February 20, 1900.)

HOUSEHOLD EFFECTS—Continued.

Horses as—

Horses which had been used abroad by importer as family carriage horses for three years before bringing them to the United States free of duty under decision of United States Supreme Court in *Arthur v. Morgan*, 112 U. S., 495. (T. D. 18781; January 10, 1898.)

*Oaths on entry of. (See Oaths.)**Sportsman's gun not—*

Sportsman's gun in a case not "usual and reasonable furniture," or similar thereto, within meaning of paragraph 504, act of 1897, and therefore not entitled to free entry as a household effect. (T. D. 19293; April 29, 1898.)

Synopsis of rulings—

Treasury decision 22116; circular 38, March 30, 1900.

*Van containing household effects. (See Furniture vans.)**Violin—*

An old violin, in actual use by the owner abroad for over two years, held free of duty as a "household effect" under paragraph 504, act of 1897, but not under paragraph 697 as a "personal effect" similar to "wearing apparel, articles of personal adornment," etc., and other articles therein enumerated. (T. D. 19529—G. A. 4192; June 18, 1898.)

HOUSEHOLD ORNAMENTS—SPIDERS AND SPIDER WEBS.

Spiders and spider webs made of metal wire covered with cotton velvet, designed for and used as household ornaments and not for the amusement of children, are not toys. Such articles are dutiable according to their component material of chief value. (T. D. 21695—G. A. 4582; October 19, 1899.)

HUMACAO, P. R.

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

HUMAN EYES, MODELS FOR. (See Model, etc.)

HYDRATE OF CHLORAL. (See Chloral hydrate.)

HYDROCHLORATE OF COCAINE. (See Cocaine, hydrochlorate of.)

HYMN BOOKS, WELSH. (See Books.)

I.

ICHTHYOL, OIL OF.

Oil of ichthyol free of duty under paragraph 626, act of 1897. (T. D. 22262; June 4, 1900.)

IMITATION DIAMONDS. (See Diamonds, imitation.)

IMITATION LACE. (See Lace.)

IMITATION PEARLS. (See Pearls.)

IMITATION PRECIOUS STONES. (See Precious stones, imitations of.)

IMITATION PUMICE STONE. (See Pumice stone, imitation.)

IMITATION VENEERS. (See Veneers.)

IMMEDIATE TRANSPORTATION. (See, also, Ports.)

Act of February 2, 1889, amending immediate-transportation act. (T. D. 20828; circular 38, March 14, 1899.)

Astoria, Oreg., privileges of immediate transportation of dutiable goods extended to. (T. D. 22274; circular 84, June 11, 1900.)

Laredo, Eagle Pass, and El Paso, Tex., and Nogales, Ariz., privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

Miami, Fla., privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; circular 29, March 1, 1899.)

Newport, R. I., privileges of immediate-transportation act of June 10, 1880, governing transportation of unappraised merchandise without appraisal, restored to. (T. D. 21575; September 7, 1899.)

IMMEDIATE-TRANSPORTATION ENTRIES, STAMPING OF. (See Stamp tax.)

IMMEDIATE-TRANSPORTATION GOODS, ENTRY OF. (See Entry of merchandise.)

IMMEDIATE-TRANSPORTATION IMPORTATIONS, CONSOLIDATION OF.

Consolidation of two or more importations in one immediate-transportation entry permissible where the bill of lading names only the forwarding consignee, but not where the ultimate consignee is named. (T. D. 20111; October 1, 1898.)

IMMIGRANTS. (See, also, Horses and cattle of immigrants.)

Teams, implements, etc. (T. D. 22422; circular 130, August 10, 1900.)

IMPORTATIONS, DUTY ON PETTY.

Duty on books and other petty importations must be assessed on actual value. (T. D. 18840; January 19, 1898.)

IMPORTATIONS, MIXED. (See Mixed importations.)

IMPORTATIONS UNDER ACT OF JUNE 8, 1896.

Articles, not merchandise intended for sale, valued at less than \$500, imported in packed packages under act of June 8, 1896 (T. D. 17241), liquidation of entry with assessment of duty can not be disturbed in absence of clerical error, although importation may be found to be exempt from duty. (T. D. 20713; February 20, 1899.)

IMPORTED MERCHANDISE ILLEGALLY LANDED.

In the case of certain imported brandy the expression "value of the bottle illegally landed" should not be construed as meaning that the value should be multiplied by twelve and the result by three. Such value will be considered as the appraised foreign value, with duties added—that is, the home value. (T. D. 20772; March 3, 1899.)

IMPORTERS.

Authority to examine importers by local appraisers. (T. D. 19438; June 7, 1898.)

IMPORTERS, LIABILITY OF, FOR DUTY.

Importers are not, by any subsequent transfer, relieved from their liability to the Government, either personally or upon warehousing bond, for duties on the original importation. (T. D. 22417; August 8, 1900.)

IMPURITIES IN CURRANTS, ALLOWANCE FOR. (See Currants.)

INCANDESCENT ELECTRIC LAMPS. (See Electric, etc.)

INCREASED DUTIES. (See Duty, increased.)

INCUBATORS, INFANT.

Infant incubators not philosophical or scientific apparatus, utensils, instruments, or preparations within meaning of paragraph 638, act of 1897. (T. D. 19054; March 7, 1898.)

INDEFINITE PROTEST. (See Protest, indefinite.)

INDIA. (See, also, Coins, foreign; Rupee.)

Shipments of wool from, prohibited unless disinfected. (T. D. 21249; June 12, 1899.)

INDIA RUBBER. (See, also, Tennis balls.)

India rubber milled into so-called buttons and strips, free of duty under paragraph 579, act of 1897, as crude rubber, the process of milling—*i. e.*, cutting into pieces and passing through spring rollers for the purpose of expelling the water, etc.—not being a process of manufacture within the meaning of the tariff laws. (T. D. 19344; May 17, 1898.)

INDIA-RUBBER TOYS. (See Toys.)

INDIA-RUBBER TUBING FOR ARTIFICIAL FLOWERS. (See Artificial flowers, etc.)

INDIAN GOODS.

No provision of law for free entry of goods belonging to Indians. (T. D. 21359; July 7, 1899.)

Provisions of article 307 of the Customs Regulations of 1892 and Department's ruling of December 28, 1886 (T. D. 7947), applied in the case of Indian baskets brought across the border. (T. D. 21385; July 12, 1899.)

INDIANS, ANIMALS IMPORTED BY. (See Animals imported from Canada.)

INDIGO.

Indigo artificially prepared from coal-tar dutiable at 30 per cent ad valorem as a coal-tar color or dye under paragraph 15, act of 1897. Treasury decision 19162 revoked. (T. D. 19644; July 13, 1898.)

Indigo artificially prepared from coal-tar products free of duty as indigo under paragraph 580, act of 1897. All indigo free, whether derived from Bengal plants or coal-tar products. (T. D. 19162; March 31, 1898.)

Indigo derived synthetically from coal-tar products, imported in casks in the form of powder suspended in water, is entitled to admission free of duty under paragraph 580, act of 1897. (T. D. 20925—G. A. 4398; March 28, 1899.)

Synthetic or artificial indigo free of duty as indigo under paragraph 580, act of 1897.—No appeal from decision of Board of General Appraisers in G. A. 4398. (T. D. 21041; April 25, 1899. T. D. 21065; April 26, 1899.)

INDIGO AUXILIARY OR ZINC DUST. (See Crude articles used in dyeing.)

INFANT INCUBATORS NOT PHILOSOPHICAL INSTRUMENTS. (See Incubators, infant.)

INFORMAL ENTRY. (See Entry of merchandise.)

INFORMER'S SHARE.

Informers' share not payable in case of penalty incurred under section 4438, Revised Statutes. (T. D. 20019; September 13, 1898.)

INITIAL HANDKERCHIEFS. (See Handkerchiefs.)

INK.

Merchandise composed of various pigments or tinctorial substances, including Prussian blue, vermilion red, raw umber, different coal-tar lakes, etc., ground or mixed with so-called "oxidized linseed oil," or "linseed-oil varnish," and containing also glycerin, soap, and rosin, is dutiable at 25 per cent ad valorem as ink under paragraph 26, act of 1897. (T. D. 21588—G. A. 4548; September 7, 1899.)

INLAND FREIGHT ON RUSSIAN WOOL, DUTIABLE CHARGE. (See Wool.)

INSECTICIDE. (See, also, Carbolic soap, medicinal.)

Caustic soda, certain insecticide dutiable as, at three-fourths of 1 cent per pound under paragraph 76, act of 1897. (T. D. 21322—G. A. 4462; June 22, 1899.)

INSIGNIA.

Watches fashioned like. (See Watches.)

INSOLES, CORK-COATED MUSLIN FOR. (See Cotton, muslin.)

INSOLVENT CONSIGNEE.

Entry of goods by receiver of. (See Entry of merchandise.)

INSPECTION OF ANIMALS. (See Animals.)

INSPECTION OF RECORDS OF CUSTOM-HOUSES. (See Records of custom-houses.)

INSPECTION OF VESSELS. (See Vessels.)

INSUFFICIENT PROTEST. (See Protest, insufficient.)

INSTRUMENTS, PHILOSOPHICAL AND SCIENTIFIC.

A hospital having a school of instruction attached not entitled to import philosophical instruments free of duty, as such institution is not established *solely* for educational purposes. (T. D. 18767; January 6, 1898.)

INSTRUMENTS, PHILOSOPHICAL AND SCIENTIFIC—Continued.

Analytical balances held to be philosophical instruments and entitled to free entry under paragraph 638, act of 1897. (T. D. 22147; April 11, 1900.)

Arithmometers not philosophical instruments within the meaning of paragraph 638, act of 1897, and the decision of the United States Supreme Court in *Robertson v. Oelschlaeger* (T. D. 10603), whether imported for industrial, mechanical, or educational purposes. (T. D. 21361; July 7, 1899.)

Professional instruments brought by a resident or citizen of the United States, not free of duty; person returning to the United States after an absence of five years not an immigrant; personal effects of American origin, or taken abroad by a resident of the United States, free of duty, whether accompanying passenger or not; breaking of a package, with view of exporting portion, not allowed. (T. D. 18803; January 12, 1898.)

Scientific instruments imported for State board of health of Minnesota not entitled to free entry under paragraph 585, act of 1894, as regulations of Secretary of Treasury were not complied with. Court holds that it is doubtful if a board of health is an institution established for scientific purposes, and that under section 251, Revised Statutes, the Secretary of the Treasury made proper regulations regarding free entry of such articles. (T. D. 19112; March 18, 1898.)

Under the provisions of paragraph 638, act of 1897, and the decision of the United States Supreme Court in the *Oelschlaeger* case (T. D. 10603), only such instruments can be admitted to free entry as philosophical instruments "as are used for the purpose of making observations and discoveries in nature and developing and exhibiting natural forces and the conditions into which they can be called into activity," and the "preparations" referred to in said paragraph must be scientific or philosophical in their nature, and can only be admitted to free entry when used wholly in conducting philosophical or scientific researches. Surgical instruments and medicinal preparations are excluded from free entry under the above rule. (T. D. 21770; November 16, 1899.)

INTAGLIOS, CRYSTAL PAINTED. (See Crystal, etc.)

INTERNAL-REVENUE STAMPS. (See Stamp tax.)

INTERNAL-REVENUE TAXES, LOCAL, OF FRANCE. (See Fruits in spirits.)

INTERNATIONAL MAILS. (See Mails, importations by.)

INVOICE AND DUTIABLE VALUE.

As to the course to be pursued by importers in preparing invoices of embroidered handkerchiefs, etc., imported from St. Gall. (T. D. 19469; June 11, 1898. T. D. 19551; June 27, 1898.)

INVOICE AND ENTRY, ADVANCES ON.

Where notations of advances appear on the invoice, and no advance is noted on the entry, it is proper for collector or appraiser, before taking final action, to notify the importer. (T. D. 20931; March 30, 1899.)

INVOICE, CURRENCY OF. (See Currency of invoice.)

INVOICE CURRENCY OF MADAGASCAR.

Value of currency of Madagascar not proclaimed by Director of the Mint.—Invoices to be made out in francs where payment of goods is made in francs. (T. D. 19150; March 28, 1898.)

INVOICE OF GOODS FROM MEXICO. (See Mexico.)

INVOICE PRICE. (See, also, Hosiery.)

Duties should be assessed only on the quantity of merchandise actually imported, and not on the quantity appearing by the invoice to have been shipped. The last clause of section 32, act of 1897, forbidding the assessment of duties on an amount less than the invoice value, refers only to the price and not to the quantity of the imported merchandise. (T. D. 21525—G. A. 4529; August 17, 1899.)

INVOICE VALUE TO BE STATED IN CURRENCY PAID FOR GOODS.

"Invoice value" is value per unit of quantity, and not the value stated in the invoice for the total importation. The currency of the invoice is the currency in which the "invoice value" is given, and a total valuation in a different currency is to be ignored. (T. D. 18914—G. A. 4071; January 27, 1898.)

INVOICES. (See, also, Consular invoices; Declarations; Gold dust; Records of custom-houses; Transit goods.)

Additions to make market value. (See Market value.)

Consolidation of invoices of reimported domestic goods. (T. D. 24113; July 20, 1899.)

Copies of invoices by hektograph or other similar method, modifying Department circular 66 of 1899. (T. D. 21303; June 23, 1899. T. D. 21351 and 21353; July 6, 1899.)

Grand Connetable Island, requirement of consular invoices for shipments of phosphates to, waived. (T. D. 22696; December 31, 1900.)

Invoice of imported goods not a controlling factor in classification. (T. D. 21233—G. A. 4450; June 1, 1899.)

Invoices certified by a clerk in a consulate-general in absence of vice consul-general and deputy consul-general invalid. (T. D. 21769; November 16, 1899.)

Invoices certified by officers appointed in accordance with the provisions of paragraph 39, Consular Regulations of 1896, and section 1695, Revised Statutes.—Department's decision of November 16, 1899 (T. D. 21769), distinguished. (T. D. 22571; October 30, 1900.)

Invoices required to be made strictly in accordance with consular regulations, and especially paragraphs 668 and 669 thereof. Shippers required to give date, name of seller and purchaser, name of vessel; ports of shipment, arrival, and entry; value and kind of merchandise embraced in the invoice, and also on each invoice of purchased goods to state the name of the resident in the United States by whom the purchase in the foreign country was made either directly or by agent. (T. D. 22291; June 16, 1900.)

Invoices of importation of hides from the Eritrean Colony may be authenticated by two resident merchants under section 2844, Revised Statutes. (T. D. 22298; June 18, 1900.)

Laws and regulations concerning production to consuls of invoices from sellers to shippers. (T. D. 21703; October 27, 1899.)

Abstracts of certified invoices—

Instructions to collectors of customs relative to preparation of their abstracts of certified invoices for Auditor for the State and other Departments. (T. D. 22375; circular 118, July 24, 1900.)

Authentication of consular—

An invoice certified by the United States consul at Dunfermline, Scotland, consisting of consignments from Ireland and different points in Scotland, and shipped from Liverpool, England, held to be irregular and not acceptable by officers of the customs; consular certificates should have been given at the different places where the merchandise was sold for shipment to the United States. Place of purchase, within meaning of section 3, act of 1890, is place at which goods are located at time of purchase.—Personal attendance of exporters not required at consulate in order to validate consul's certification of an invoice, and, as authentication of invoices is required by consuls in their respective districts where purchases for shipment to the United States are made, the shippers should present their invoices accordingly. (T. D. 19004; February 23, 1898.)

Authentication of invoices by two resident merchants in absence of United States consul, or consul of a country in amity with the United States, under section 2844, Revised Statutes. (T. D. 20302; November 9, 1898.)

INVOICES—Continued.

Authentication of consular—Continued.

Certification of invoices at Manchester, England, covering goods shipped to the United States. (T. D. 20335; November 21, 1898.)

The rule that consular invoices should be certified before the consul of the district in which the goods are when purchased, or from which the journey of exportation to the United States commences, restated and approved. (T. D. 22388; July 27, 1900.)

Certification of invoices of purchased goods—

Invoices of purchased goods must state the name of the purchaser, although the bill of lading may be made "to order."—Department's decision of June 16, 1900 (T. D. 22291), approved. (T. D. 22419; August 9, 1900.)

Discounts in—

Department can not take cognizance of discounts or deductions inserted in invoices subsequent to certification by United States consul. (T. D. 19358; May 17, 1898.)

Where a lack of uniformity is shown in the allowance of discounts on merchandise imported from the same consular district, reappraisement should be called for, in order that the Board of General Appraisers may pass upon the matter. (T. D. 20224; October 24, 1898.)

Embroideries—

Method of invoicing cotton net embroideries from St. Gall. (T. D. 19587; June 28, 1898.)

Lumber—

Invoices of lumber, where value is below \$100, may be demanded in cases where shipment is divided into small lots, when safety of revenue is involved. (T. D. 20257; October 29, 1898.)

Porto Rico—

Custom laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from the United States. (T. D. 22194; May 1, 1900.)

Seal waste—

Authentication of invoices of seal waste. (T. D. 20282; November 2, 1898.)

IPECAC, CARTHAGENA. (See Carthagenia ipecac.)

IRALDEINE.

Iraldeine, a chemical compound containing alcohol, is dutiable under paragraph 2, act of 1897, as an alcoholic compound. It is unimportant that the alcohol contained therein is of small commercial value as compared with the value of the article as imported, inasmuch as Congress clearly intended to reach all alcoholic compounds not specially provided for.—United States *v.* Shoemaker (84 Fed. Rep., 146), Smith *v.* Rheinstrom (13 C. C. A. Rep., 261), Mackie *v.* Erhardt (77 Fed. Rep., 610), and *in re* Hoit (75 Fed. Rep., 998) cited and followed. (T. D. 22653—G. A. 4821; December 4, 1900.)

IRISH WHISKY, GAUGE OF. (See Gauge of bottles.)

IRON.

Second and last proviso to paragraph 124, act of 1897, construed to be restricted to the iron described in said proviso not more specifically enumerated elsewhere in said act, and to the kinds and shapes of iron specified in the first proviso to said paragraph, and not to extend to the first portion of that paragraph nor to the articles specifically provided for in paragraph 123 of said act.—Charcoal pig iron dutiable as "iron in pigs" under paragraph 122 of the same act. (T. D. 22193; May 1, 1900.)

IRON AND STEEL BARS. (See Metal bars.)

IRON AND STEEL WIRE ROPE. (See Wire rope.)

IRON CROP ENDS OR CLIPPINGS.

Crop ends or clippings consisting of the rough slag ends cut off or clipped by a shearing machine from ingots or iron bars or rods, in the manufacture of which charcoal is used as fuel, dutiable as scrap iron. (T. D. 22049; March 3, 1900.)

IRON ORE.

Tap cinder is not an iron ore or a crude mineral, and is dutiable at 20 per cent under section 6, act of 1897. (T. D. 21426—G. A. 4501; July 20, 1899.)

IRON, OXIDE OF. (See Oxide of iron.)

IRON, PLATE. (See Plate iron.)

IRON, SILICATE OF. (See Silicate of iron.)

IRON, STRUCTURAL.

Ornamental ironwork, representing leaves and other decorations dutiable as structural iron under paragraph 125, act of 1897. (T. D. 19198—G. A. 4119; April 4, 1898.)

IRON TUBES. (See Tubes.)

ISTRIAN MARBLE OR STONE.

Istrian marble, sometimes called Istrian stone, is a species of marble, and is dutiable as such under paragraph 114, act of 1897, and not under the provision in paragraph 117 for "freestone, granite, sandstone, limestone, and other building or monumental stone, *except marble* and onyx, unmanufactured or undressed, not specially provided for."—*Fisher v. United States* (91 Fed. Rep., 759), affirming *in re Fisher* (G. A. 3803), followed. (T. D. 21915—G. A. 4628; January 11, 1900.)

ITALIAN CLOTH.

Italian cloth, manufactured of worsted and cotton, worsted chief value, dutiable as manufactures of wool, by virtue of paragraph 297, act of 1894, under paragraph 394, act of 1890. (T. D. 21355; July 6, 1899.)

Italian cloths, made of cotton warp and worsted filling, used for coat linings, imported after August 28, 1894, and prior to January 1, 1895, are dutiable under paragraph 394, act of 1890, and not under paragraph 283, act of 1894, and are embraced in the term "manufactures of wool" (paragraph 297, act of 1894).—*United States v. Klumpp*, 18 Sup. Ct. Rep., 311, applied and followed. (T. D. 19252—G. A. 4129; April 16, 1898.)

ITALY.

Drawback allowed by, on certain merchandise to be included in dutiable value. (T. D. 21939—G. A. 4638; January 17, 1900.)

Reciprocal commercial arrangement between the United States and Italy under provisions of section 3, act of 1897. (T. D. 22373; circular 117, July 23, 1900. T. D. 22452; August 22, 1900.)

IVORY.

Pieces of ivory 2½ inches long, cut crosswise from elephants' tusks, with the bark on, free of duty under paragraph 519, act of 1894, as "ivory, sawed or cut into logs, but not otherwise manufactured." (T. D. 19392; May 27, 1898.)

IVORY—HIPPOPOTAMUS TEETH.

Umbrella handles manufactured from hippopotamus teeth are manufactures of ivory and dutiable under paragraph 450, act of 1897, and are not dutiable as horn or bone. There is no settled, uniform, and unvarying trade designation for such merchandise, and the common understanding must prevail. Where the law provides for a manufacture of specific substance, the term is descriptive and not subject to trade understanding. The fact is merely whether the manufactured article is made out of the described substance, not as to its recogni-

IVORY—HIPPOPOTAMUS TEETH—Continued.

tion in trade and commerce.—*Maddock v. Magone* (152 U. S., 371); *Sonn v. Magone* (159 U. S., 417); *Berbecker v. Robertson* (152 U. S., 376); *Patton v. United States* (159 U. S., 500); *Field v. United States* (90 Fed. Rep., 412); *Cadwalader v. Zeh* (151 U. S., 171), and *Carson v. Nixson* (90 Fed. Rep., 409) cited and followed. (T. D. 22483—G. A. 4764; September 11, 1900.)

IVORY, IMITATION OF. (See Statuettes.)

IVORY STATUETTE. (See Statuettes.)

J:

JACKETS, TENNIS. (See Tennis jackets.)

JACQUARD AND SWIVEL FIGURED COTTON. (See Cotton fabrics.)

JACQUARD SILK GOODS. (See Silk goods, Jacquard.)

JADE, MANUFACTURES OF.

Manufactures of jade, including bowls, vases, trays, wine pitchers, teacups, altar sets, and flower stands, are not dutiable under the provisions of paragraph 435, act of 1897, for precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, but are dutiable under the provisions of paragraph 97 of said act for articles and wares composed wholly or in chief value of earthy or mineral substances. (T. D. 19806—G. A. 4224; July 29, 1898.)

JAPAN, BOUNTIES PAID BY. (See Bounties.)

JAPAN TEAS. (See Tea.)

JAPANESE CONSULAR OFFICERS, SUPPLIES FOR. (See Consular officers.)

JAPANESE CURRENCY. (See Currency of invoice.)

JAPANESE NEEDLE ANTIMONY. (See Antimony.)

JAPANESE SILVER YEN. (See Currency of invoice.)

JAPANESE VASES. (See Cloisonné ware.)

JAPANESE VESSELS, SUPPLIES FOR. (See Supplies, etc.)

JAPANNED LEATHER. (See Leather, japanned.)

JARS. (See, also, Glass.)

Glass jars for preservation of samples of imported sugar. (See Sugar.)

Jars containing preserves not bottles, but dutiable as coverings. (T. D. 20856; March 15, 1899.)

Olive jars, no restriction as to size in paragraph 264, act of 1897. (T. D. 19625—G. A. 4207; June 30, 1898.)

JAVA SPARROWS. (See Animals and birds.)

JELLY. (See Confitures de Bar-le-Duc; Prune butter.)

JERKED BEEF.

Jerked beef, prepared by being cut into strips, salted and dried in the sun sufficiently to prevent putrefaction, is prepared or preserved within the meaning of the provision in paragraph 275, act of 1897, for "meats of all kinds, prepared or preserved," and is therefore not dutiable under section 6 of said act as an unenumerated article not provided for in the tariff. (T. D. 22403—G. A. 4738; July 31, 1900.)

JEWEL CASES. (See Jewelry.)

JEWELRY. (See, also, Buttons; Brooches; Penknives, miniature; Precious stones; Silver chatelaine bags; Watches.)

Articles in the nature of hat or hair pins or ornaments, brooches or breastpins, buckles, slides or agraffes, chatelaines, belts or girdles, etc., composed of base

JEWELRY—Continued.

metal in imitation of precious metals and otherwise, some of which are set or ornamented with imitation pearls or imitation precious stones, and others with black glass in imitation of jet, and which are intended and adapted for use as articles of personal ornament or adornment in the hair, hat, bonnet, dresses, cloaks, shawls, or elsewhere upon the person, are dutiable under the provisions for jewelry in paragraph 434, act of 1897, and not according to component material of chief value. (T. D. 20298—G. A. 4306; November 4, 1898.)

Brass finger rings set with various forms of colored glass and often sold in "prize packages," necklaces composed of colored glass beads, and brass chains in imitation of gold arranged with ring or hook or swivel for use as watch chains or guards, and women's fancy hairpins made of metal set with colored glass, are dutiable at 60 per cent ad valorem, as jewelry, under paragraph 434, act of 1897, and not as toys.—Key chains with ring and loop or hook composed of iron or steel, and small metallic magnets and whistles of white metal, intended and suitable for the amusement of children, are dutiable, respectively, at 45 per cent and 35 per cent ad valorem under paragraphs 151 and 418 of said act. (T. D. 22125—G. A. 4688; March 29, 1900.)

Encrusted stones, so called, consisting of circular, square, and oval forms of opaque glass of different colors, less than 1 inch in size, decorated with metal foil, bronze-paint, prints, and by other means, in designs representing crescents, heads of persons and animals, leaves, flowers, society emblems, etc., and intended for use in making scarf pins, sleeve buttons, and other articles of cheap jewelry, are not dutiable as imitation precious stones under the provisions of paragraph 338, act of 1894, neither are spherical forms of imitation hematite and of glass, less than 1 inch in diameter, mounted on metal posts or on pieces of metal wire, so dutiable, but are dutiable according to component material. (T. D. 19458—G. A. 4175; June 7, 1898.)

Small open-face articles in the form of stem-winding watches, without works other than those necessary to turn the hands, made of material in imitation of gold and oxidized silver, and with imitation vest or fob chains or chatelaine attachments, are dutiable under the provision for jewelry under paragraph 434, act of 1897. (T. D. 20958—G. A. 4404; March 31, 1899.)

Boxes—

Jewelry boxes covered with surface-coated paper dutiable as fancy boxes under paragraph 405, act of 1897, at 45 per cent ad valorem. (T. D. 21457—G. A. 4509; July 28, 1899.)

Chatelaines—

Chatelaines or brooches of artistic design intended to be worn upon the dress with a watch attached as an article of personal adornment are dutiable at 35 per cent ad valorem under the provision for jewelry under paragraph 336, act of 1894, and not at 25 per cent ad valorem under paragraph 173 of said act as forming part of watches.—Jewel cases composed of silk, plush, and other materials and designed for use in exhibiting jewelry, watches for sale, and for holding and preserving them by the consumer are dutiable at 45 per cent ad valorem under the provisions of paragraph 302, act of 1894, and section 19, act of June 10, 1890, and not at 25 per cent ad valorem as parts or usual coverings of watches. (T. D. 20806—G. A. 4378; March 7, 1899.)

So-called "chain purses," made of gold or silver wire or imitations thereof, with clasp, ring, and chain of similar material, intended to be attached, as chatelaines, to women's belts or girdles, or to be worn on the neck or arm, their chief purpose being personal ornamentation or display, are dutiable at 60 per cent ad valorem under the provision in paragraph 434, act of 1897, for "articles commonly known as jewelry." See G. A. 4306 and 4378. (T. D. 22688—G. A. 4829; December 20, 1900.)

JEWELRY—Continued.

Keystone charms, etc.—

Keystones composed of white onyx, designed for use as emblematic watch charms, are dutiable at 60 per cent ad valorem under the provisions of paragraph 434, act of 1897. Half-sphere or split real pearls are not dutiable at 20 per cent ad valorem under paragraph 435 of said act. (T. D. 21196—G. A. 4444; May 25, 1899.)

Odor or perfume flasks—

Ornamental odor or perfume flasks or vinaigrettes of fancy design composed, respectively, of base metal washed or gilded in imitation of gold or silver, and of similar metal and shell or mother-of-pearl, provided with chains and rings to attach them to the wearer's necklace or chatelaine, are expressly intended for use as articles of ornament or personal adornment, in the nature of jewelry, and not being adapted or suitable for use as toys or playthings for the amusement of children, are not dutiable as such under paragraph 418, act of 1897, as claimed. (T. D. 22690—G. A. 4831; December 20, 1900.)

Rope chain—

Gold-plated or German-silver chain known as "rope chain," intended for use in making watch guards or chains or other articles, is not dutiable as "jewelry" under the provisions of paragraph 434, act of 1897, but at 45 per cent ad valorem as manufactures of metal not specially provided for under paragraph 193 of said act. (T. D. 20805—G. A. 4377; March 7, 1899.)

Small mariners' compasses—

Articles in the similitude of mariners' compasses, the framework being of gilded or plated metal in imitation of gold or silver, and which are intended to be given away to be worn with boys' sailor suits, belong to a class of articles known as jewelry, and are dutiable as such at 60 per cent ad valorem under paragraph 434, act of 1897. (T. D. 20798—G. A. 4370; March 2, 1899.)

Watch guards—

Watch guards consisting of silk cords ornamented with silver and designed to be worn about the neck as a guard or chain, and belonging to a class commonly known as jewelry, are dutiable at 60 per cent ad valorem under paragraph 434, act of 1897. (T. D. 20799—G. A. 4371; March 2, 1899.)

Watch guards, in various styles, composed of leather and polished steel, and which are designed expressly to be worn by coachmen, stablemen, and persons of kindred vocation, are dutiable at 60 per cent ad valorem as "jewelry," under the provisions of paragraph 434, act of 1897, and not, as claimed, at 35 per cent ad valorem, as manufactures of leather, under paragraph 450 of said act. (T. D. 21958—G. A. 4646; January 27, 1900.)

JEWELS FOR WATCHES. (See Precious stones.)

JEW'S-HARPS. (See Harmonicas as toys.)

JUGS CONTAINING SPIRITS.

Jugs containing spirits exempt from duty as coverings containing goods subject to specific duty under paragraph 296, act of 1897. (T. D. 19905—G. A. 4235; August 11, 1898.)

JUICES, FRUIT. (See Fruit juices.)

JUNK—OLD BOTTLES.

Old bottles are not entitled to free entry as junk, but are dutiable under the provisions of paragraph 99 as bottles. The tariff does not differentiate between new and old bottles, and such merchandise when in form and condition to be used as bottles is not junk.—*Dwight v. Merritt* (140 U. S., 213, and G. A. 4659) cited and followed; *Cadwalader v. Jessup Co.* (149 U. S., 350) cited and distinguished. (T. D. 22145—G. A. 4697; April 10, 1900.)

JURISDICTION.

General Appraisers. (See Board of General Appraisers.)

Secretary of the Treasury: The jurisdiction of the Board of General Appraisers does not extend to cases coming within the purview of section 2984, the jurisdiction conferred upon the Secretary of the Treasury by that statute being exclusive.—*In re Rugiero* (G. A. 1024); *Ferry v. United States*, 85 Fed. Rep., 550; 29 C. C. A., 345. (T. D. 22689—G. A. 4830; December 20, 1900.)

State courts. (See State courts, jurisdiction of.)

JUSTIFICATION BY CORPORATE SURETIES. (See Sureties, corporate, etc.)**JUTE.**

Jute fiber separated from the stalk and inner bark of the plant, and not subjected to manufacture, is the ordinary and common jute of commerce and entitled to free entry under the provisions of paragraph 566, act of 1897. (T. D. 22359—G. A. 4723; July 16, 1900.)

Jute subjected to processes of breaking, retting, and scutching is manufactured jute and not entitled to free entry under the provisions of paragraph 566, act of 1897.—*Wilkins v. United States* (84 Fed. Rep., 152, and G. A. 4314) followed. (T. D. 21596—G. A. 4556; September 12, 1899.)

JUTE AND FLAX MANUFACTURES.

Manufactures of jute and flax, claimed to be free as bagging for cotton, too narrow for coverings for cotton, held to be dutiable as manufactures of flax or jute at 35 per cent ad valorem under paragraph 277, act of 1894. (T. D. 18892; January 31, 1898.)

JUTE CANVAS.

"Plain woven fabrics," in paragraph 341, act of 1897, includes double-warp fabrics, not twilled or figured in any manner in the process of weaving, and otherwise falling within the descriptive terms of said paragraph.—Certain jute canvas, suitable for artists' use, held dutiable under said paragraph 341, and not under paragraph 347 of said act. (T. D. 19098—G. A. 4097; March 11, 1898.)

Jute canvas composed of double-warp jute yarns, suitable for artists' use, dutiable under paragraph 347, act of 1897.—Appeal from the decision of the Board, G. A. 4097. (T. D. 19178; April 4, 1898.)

In re Lamb (G. A. 4097), affirmed in *United States v. Lamb* (99 Fed. Rep., 262) followed. (T. D. 22560—G. A. 4785; October 19, 1900.)

JUTE FABRIC—BUCKRAM.

Coarse jute fabrics, plain woven, known as "buckram," not exceeding 60 inches in width, weighing over 6 ounces per square yard, not exceeding 30 threads to the square inch, are dutiable under paragraph 341, act of 1897, the mere process of sizing and calendering not being sufficient to make such merchandise subject to classification under paragraph 347.—*In re Lamb* (G. A. 3950) and *McLeod v. United States* (75 Fed. Rep., 927) commented upon. (T. D. 20611—G. A. 4337; January 19, 1899.)

JUTE WASTE.

Jute waste, of an unusually short fiber, which is fit only to be converted into paper stock, and is not used for other purposes of manufacture, held free of duty under paragraph 632, act of 1897.—*In re Egan & Co.* (G. A. 4406) distinguished. (T. D. 22097—G. A. 4680; March 19, 1900.)

K.**KEFIR SEED.**

Kefir seed or fungi dutiable at 20 per cent under section 6, act of 1897. (T. D. 21260—G. A. 4452; June 8, 1899.)

KEYS FOR SARDINE BOXES. (See Sardine boxes.)

KEYSTONE CHARMS. (See Jewelry.)

KID-POINT GLOVES. (See Gloves.)

KINGS HOLLANDS. (See Cotton.)

KIRSCHWASSER UNDER COMMERCIAL AGREEMENT. (See Reciprocity with France.)

KITTOOL FIBER. (See Fiber, kittool.)

KLONDIKE.

Canadian cattle for. (See Cattle.)

Miners' outfits, free entry for use in. (See Wearing apparel.)

Regulations governing the entry and transportation of merchandise destined for the Klondike region and Northwest Territory of British Columbia via the United States supports of Juneau, Dyea, and Skagway, or other customs ports in Alaska. (T. D. 18905; circular 23, February 2, 1898.)

KNIFE HANDLES.

Knife handles composed of two bone scales, riveted together, not dutiable as solid bone handles. (T. D. 20102—G. A. 4278; September 27, 1898.)

KNIT (CROCHETED) GOODS.

Crocheting by hand or machinery being a species of knitting, woolen caps, commonly known as "tam-o'-shanters," made by the crocheting process, were dutiable under act of 1894, as "knit wearing apparel," at 50 per cent ad valorem under paragraph 285, and not as "articles of wearing apparel of every description * * * not specially provided for," at 45 per cent ad valorem under paragraph 284.—*Toplitz v. United States* (T. D. 20620), affirming decision of the Board *in re Toplitz* (G. A. 3382), followed; compare *in re Locke* (G. A. 3386). (T. D. 20922—G. A. 4395; March 24, 1899.)

KNIT UNDERSHIRTS AND DRAWERS. (See, also, Wearing apparel.)

A knit cuff, sewed on an undershirt or on drawers of cotton, even though constituting but 5 per cent of the value of the garment, is sufficient to bring it within the provisions of paragraph 319, act of 1897, for "shirts and drawers * * * made wholly or in part on knitting machines or frames, or knit by hand." (T. D. 21694—G. A. 4581; October 19, 1899.)

KNITTING COTTON.

Tetzner's knitting cotton is not crochet cotton, but is dutiable at 6 cents a pound under paragraph 302, act of 1897. (T. D. 21371—G. A. 4477; July 3, 1899.)

KNIVES, BLADES, AND PARTS OF.

Blades and parts of knives valued at not more than 50 cents per dozen, imported under the act of 1897, are subject to the rate of duty fixed for knives valued at more than 50 cents and not exceeding \$1.25 per dozen. The proviso to paragraph 153 of said act takes out of the operation of the general provisions of that paragraph all parts of knives, etc., valued at less than 50 cents per dozen by fixing a minimum rate of duty thereon. (T. D. 22144—G. A. 4696; April 10, 1900.)

KNOXVILLE, TENN.

Port of delivery. (T. D. 19280; circular 71, April 27, 1898.)

KRAN, PERSIAN. (See Coins, foreign.)

KRYOFINE. (See, also, Medicinal preparations.)

So-called "kryofine" is a medicinal preparation in the preparation of which alcohol is used; is closely allied in chemical constitution, character, and use to phenacetin, and is accordingly dutiable at 55 cents per pound under paragraph 67, act of 1897, and not, as claimed, at 20 per cent ad valorem under paragraph 15, nor at 25 per cent ad valorem as a chemical compound, or a medicinal preparation, under paragraphs 3 and 68 of said act. (T. D. 22600—G. A. 4804; November 9, 1900.)

KUSKUS-ROOT FANS. (See Fans.)

L.

LABELS, CIGAR. (See Cigar labels.)

LABELS, COTTON. (See Cotton labels.)

LABOR, CONVICT.

Entry of goods product of convict labor prohibited. (T. D. 22310; June 23, 1900.)

LACE AND FLOUNCINGS. (See Flouncings and laces; Wearing apparel.)

LACE ARTICLES.

Fancy vegetable fiber articles consisting of a succession of oblong, oval, or elliptical openwork forms, with purled edges, each about half an inch long and a quarter of an inch wide, connected by threads drawn in the form of a cord, and which are used chiefly in making so-called "Renaissance tidies," or other lace articles, and in trimming garments, etc., are dutiable under the specific provisions for laces, lace articles, trimmings, and braids in paragraph 339, act of 1897. (T. D. 22266—G. A. 4713; June 1, 1900.)

Lace curtains: The expression "made on the Nottingham lace-curtain machine or on the Nottingham warp machine," as used in paragraph 340, act of 1897, does not cover a curtain made partially on such machine and partially on some other machine not a Nottingham. (T. D. 21942—G. A. 4641; January 19, 1900.)

Table covers, wrought in various fancy designs, of white vegetable fiber thread or cord, with crochet hook and needle, belong to the class of articles long known in commerce as lace table covers, and are dutiable, as assessed, at 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 22267—G. A. 4714; June 1, 1900.)

Window curtains, bed sets, tidies, and other articles of cotton or other vegetable fiber, made wholly or chiefly by hand or wholly or in part on machines or frames, and which are distinguished in commerce and in common speech by the generic terms "lace" or "laces"—or as "embroidered" or "tamboured"—in connection with subordinate designations indicative of the peculiar style, use, and place or method of production, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897. (T. D. 21918—G. A. 4631; January 12, 1900.)

Window curtains, lambrequins, parasol covers, bed sets, pillow shams, tidies, and other articles composed of cotton or other vegetable fiber, made wholly or in part on the Nottingham lace machine, the "schiffli" or other machine, or by hand from patterns drawn or stamped on oilcloth or other material, or on cushions or otherwise with needle and thread, are dutiable at 50 per cent ad valorem under the provisions in paragraph 276, act of 1894, for "laces, * * * lace window curtains, tamboured articles, and articles embroidered by hand or machinery, * * * and articles made wholly or in part of lace," such provision not being restricted to articles made from trimming or border laces which are sold by linear measure, but are applicable to articles having the generic terms "lace" or "laces," irrespective of the method of their production or subordinate trade designations. (T. D. 21917—G. A. 4630; January 12, 1900.)

LACE COTTON NETS. (See Cotton.)

LACE, IMITATION OF—DRAWNWORK.

Doilies, napkins, pillow shams, and other articles composed of cotton or other vegetable fiber, ornamented either throughout or near the border with open and close work figures produced by removing, drawing, looping, interlacing or otherwise manipulating the warp and weft threads of the foundation fabric and the employment of additional and different threads, and which is known as drawnwork, are dutiable at 60 per cent ad valorem under the provisions of paragraph 339, act of 1897. (T. D. 21944—G. A. 4643; January 23, 1900.)

LACE NETS OR NETTINGS.

Figured bar or fish nets or nettings of cotton or other vegetable fiber, in pieces from 40 to 50 yards in length and from 40 to 72 inches in width, made upon the Nottingham lace-curtain machine or the Nottingham warp machine, are not dutiable under the provisions of paragraph 340, act of 1897, but under the provisions for nets or nettings in paragraph 339 of said act. (T. D. 20729—G. A. 4361; February 17, 1899.)

LACE, TINSEL. (See Tinsel lace.)**LACES, SHOE AND CORSET.**

Shoe and corset laces made of narrow silk braid, with metal tags at either end, are dutiable at 50 per cent ad valorem as manufactures of silk not specially provided for, under paragraph 391, act of 1897, and not at 60 per cent ad valorem under the provision for "braids" or for "wearing apparel" in paragraph 390 of said act. (T. D. 19101—G. A. 4100; March 12, 1898.)

LADIES' HATS OF WOOL AND FUR. (See Hats of wool and fur.)**LADING PERMITS.**

Issuance of lading permits to vessels discharging cargo under preliminary entry, after completion of such entry, under act of June 5, 1894, T. D. 15054. (T. D. 20664; February 1, 1899.)

LAKES AND COLORS. (See Colors.)**LAMBREQUINS.** (See Lace articles.)**LAMB GLOVES, WOMEN'S.** (See Gloves.)**LAME.** (See, also, Metallics.)

Certain Christmas-tree ornaments dutiable as manufactures of lame under act of 1897. (T. D. 20615—G. A. 4341; January 23, 1899.)

LAMPS. (See Electric incandescent lamps.)**LANCEWOOD STICKS.**

Lancewood sticks, not further manufactured than sawed, are dutiable under paragraph 198, act of 1897. (T. D. 22142—G. A. 4694; April 10, 1900.)

LANDING CERTIFICATES. (See, also, Free zone.)

Holder at a foreign port of a bill of lading issued to him by the common carrier may be considered as consignee within the contemplation of sections 3044 and 3045, Revised Statutes, and issuance of such landing certificate by such consignee sufficient for cancellation of export bonds. (T. D. 19368; May 21, 1898.)

Landing certificates must be executed by consignee at foreign port to whom merchandise is addressed.—On shipments to Canada, involving drawback not in excess of \$100, bond for production of foreign landing certificate may be waived on condition that payment of the drawback shall remain suspended until production of foreign customs certificate of landing abroad. (T. D. 22102; March 23, 1900.)

LANERN SLIDES.

Magic lantern slides, imported by the American Museum of Natural History, imported separate and apart from the lanterns, held to be philosophical instruments and free of duty under paragraph 638, act of 1897. (T. D. 20006—G. A. 4252; September 2, 1898.)

LAREDO, TEX.

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

LAUREL LEAVES. (See Bay and laurel leaves.)**LAW LIBRARY.** (See Books.)

LEA OF FLAX, HEMP, ETC.

Prescribing method of drying yarn or thread which has been starched or sized. (T. D. 18785; January 11, 1898.)

LEAD. (See, also, Assay; Base bullion; Drawback; Pig lead; Smelting and refining; Wet assay.)

Refined lead produced from imported ores, and set aside under provisions of section 39, act of 1897, dutiable at 1½ cents per pound on withdrawal for consumption, or if not exported within six months from receipt of the ore in the United States. (T. D. 20491; January 4, 1899.)

LEAD-BEARING ORES. (See, also, Assay of lead ores; Ores.)

Date of receipt of imported lead ore at a bonded smelter governs computation of the period of six months prescribed by third proviso of section 29, act of 1897. (T. D. 22098; March 21, 1900.)

On the withdrawal for consumption of lead produced from imported ores in a bonded smelter, and set aside as required by section 29, act of 1897, duty must be collected on the quantity of lead so set aside and withdrawn. (T. D. 18898; January 31, 1898.)

Sampling of lead-bearing ores. (T. D. 18970; circular 33, February 15, 1898.)

Substitution of antimonial lead produced from domestic ores for refined lead produced from imported ores denied in absence of provision of law for same. (T. D. 19113; March 18, 1898.)

LEAD BULLION IMPORTED.

Lead bullion may be entered for smelting and refining in bond.—Duty to be collected at the rate of 2½ cents per pound of the gross weight imported. (T. D. 20431; December 16, 1898.)

LEAD DROSS, TYPE ASHES DUTIABLE AS. (See Type ashes.)**LEAD IN COPPER MATTE.**

Lead in copper matte dutiable at 1½ cents per pound under the provisions of paragraph 181, act of 1897. (T. D. 19777; July 28, 1898.)

LEAD PRODUCED IN BONDED SMELTER.

The law and regulations of the Department contemplate the exportation of 90 per cent of lead shown by assay to be contained in the imported ore, and not of the lead produced therefrom.—Bullion produced in bond from imported ores and transported from bonded smelter for refining need not be weighed or assayed on entry for rewarehousing. (T. D. 18855; January 22, 1898.)

LEAF TOBACCO. (See Tobacco.)**LEAGUE OF AMERICAN WHEELMEN.** (See Bicycles.)**LEATHER AND STEEL WATCH GUARDS.** (See Jewelry.)**LEATHER, GAUFFRÉE.** (See Gauffrée leather.)**LEATHER GLOVES.** (See Gloves.)**LEATHER, GREASE FOR STUFFING.** (See Grease for stuffing leather.)**LEATHER, JAPANNED.**

Paragraph 438, act of 1897, providing for "patent, japanned, varnished, or enameled leather," has no limitation as to weight of hides per dozen. (T. D. 19100—G. A. 4099; March 12, 1898.)

LEATHER, SCRAP. (See Scrap leather.)**LEAVES, MEDICINAL.** (See Medicinal leaves in alcohol.)**LEAVES, ORNAMENTAL, AND STEMS.** (See Piquets.)

LEGALITY OF REAPPRAISEMENT PROCEEDINGS.

1. *Jurisdiction—Board of Classification.*—A Board of three General Appraisers, sitting as a Board of Classification, under the provisions of section 14 of the customs administrative act of 1890, is invested with jurisdiction coextensive with that conferred on the courts by section 15 of said act, to review, upon protest duly filed, the regularity, and to pass upon the validity of an appraisement made by a Board of three General Appraisers organized and acting under the authority conferred on them by section 13 of said act.
2. *Same—Board of Reappraisement.*—Such a Board of three General Appraisers, sometimes designated as a Board of Reappraisement, is a statutory tribunal, with limited powers and jurisdiction; and any decision made by it transcending its jurisdiction is null and void.
3. *Collector of customs—Legal functions.*—The collector of customs is a special statutory officer, with functions some of which are ministerial or administrative and others quasi judicial in character.
4. *Same—Sole power to order reappraisements.*—He is invested by law with the exclusive power to order an appeal from an appraisement of merchandise made by a single general appraiser to a Board of three General Appraisers, sitting as a Board of Review, under said section 13.
5. *Condition precedent to jurisdiction of reappraisement board.*—A condition precedent to the acquirement of jurisdiction by said Board is a statement by the collector, in proper form, that he deems the reappraisement of merchandise made by a single general appraiser to be too low; and this requirement is not complied with when the collector orders the reappraisement contrary to his own judgment, under instructions of the Treasury Department.
6. *Secretary of the Treasury—No power to order reappraisements.*—The formation of such an opinion or belief by the collector involves the exercise by him of judgment and discretion, based on personal investigation of facts, is quasi judicial in character, as distinguished from a mere administrative or ministerial function, and can not be controlled by the Secretary of the Treasury, by virtue of the powers conferred on him by sections 249, 2652, and 2949, or other existing laws of Congress. (T. D. 21498—G. A. 4521; August 9, 1899.)

Appeal from decision of Board of United States General Appraisers (G. A. 4521), which held that a reappraisement called for by a collector of customs under section 13, act of 1890, acting under instructions from the Secretary of the Treasury was invalid. (T. D. 21553; September 2, 1899.)

LEKIN TAX.

Lekin tax of China is an *export tax*, levied by the "lekin board" of Chinese officials, and is imposed on all exported firecrackers, being paid by native manufacturers and merchants before the goods can be exported. It is not, therefore, an element to be considered in determining for dutiable purposes the market value of such goods in China, under the provisions of sections 13 and 19 of the customs administrative act of 1890.—United States *v.* Passavant, 18 Sup. Ct. Rep., 219, followed and applied. (T. D. 18950—G. A. 4075; February 3, 1898.)

Lekin tax imposed in China on firecrackers exported from that country, but not levied upon firecrackers consumed in China, being in the nature of an export duty strictly, is not an element of the dutiable value of the goods. (T. D. 19003; February 23, 1898.)

Lekin tax of China not an element of dutiable value, G. A. 4075. (T. D. 21593—G. A. 4553; September 11, 1899.)

LEMON AND ORANGE PEEL IN BRINE. (See Orange peel.)

LEMONS AND ORANGES, AND LEMON AND ORANGE PEEL. (See, also, Abandoned goods; Orange peel.)

Lemons and oranges cut in halves and packed in brine dutiable at 1 cent per pound under paragraph 266, act of 1897, and lemon and orange peel in brine dutiable at 2 cents per pound under paragraph 267. (T. D. 21383; July 12, 1899.)

LEMONS—WITHDRAWAL FOR CONSUMPTION.

Lemons entered for consumption August 23, 1894, and allowed to remain on the wharf until August 28, 1894, when the act of 1894 went into effect, held by the court to be withdrawn for consumption under that act; but such decision not accepted by the Department as a precedent in other cases, as issue will be tried again. (T. D. 18967; February 14, 1898.)

LENSES. (See Photographic lenses.)

LIABILITY OF IMPORTERS FOR DUTY. (See Importers, liability of.)

LIBRARIES.

Books imported for. (See Books.)

Stamp tax on books for. (See Books.)

LIBRARY, PUBLIC. (See Books, public library.)

LICHI.

Lichi, an edible fruit, sun dried for exportation, dutiable at 2 cents per pound under paragraph 262, act of 1897. (T. D. 19386—G. A. 4150; May 19, 1898.)

Lichi, commonly known as "lychee," an edible Chinese fruit, sun dried, is dutiable at 2 cents per pound, under the provision in paragraph 262, act of 1897, for "edible fruits, * * * when dried, * * * not specially provided for," and is not free of duty under paragraph 559, providing for "fruits * * * dried, * * * not specially provided for."—United States *v.* Wing Wo Chong, decided by the circuit court of appeals for the second circuit, December 7, 1899, followed; Wing Wo Chong *v.* United States (91 Fed. Rep., 637) reversed, and *in re* Wing Wo Chong (G. A. 4150) affirmed. (T. D. 21878—G. A. 4618; December 20, 1899.)

Lychee, or lichi, is dutiable as a nut under paragraph 272, act of 1897, and not as an edible fruit, dried, under paragraph 262 of said act.—Board decision *in re* Wing Wo Chong (G. A. 4150 and 4618) modified. (T. D. 22461—G. A. 4756; August 24, 1900.)

LICORICE ROOT.

Licorice root, in condition like coarse sawdust, exempt from duty as licorice unground under paragraph 598, act of 1897. (T. D. 20209—G. A. 4293; October 13, 1898.)

LIENS.

Carriers' lien, extent of, under section 2981, Revised Statutes, as amended by the act of May 21, 1896. (T. D. 22683; December 22, 1900.)

Purchase money advanced to shipper not a proper subject of lien under section 2981, Revised Statutes. (T. D. 22596; November 10, 1900.)

Shippers C. O. D. not a proper subject of lien under section 2981, Revised Statutes. (T. D. 22610; November 16, 1900.)

LIGHT DUES.

Light dues and tonnage duties exacted in Porto Rico from Spanish vessels. (T. D. 22507—G. A. 4773; September 25, 1900.)

LIGHTS, ELECTRIC CARBON. (See Carbons, electric.)

LIKEN. (See Lekin.)

LIMES.

Barrels and boxes of, may be opened and damaged product removed for abandonment. (T. D. 21891; December 30, 1899.)

LIMES—Continued.

Pickled limes are not entitled to entry under paragraph 559 of the free list of the act of 1897 as "fruit in brine." It seems, also, that they are not provided for under paragraph 241 as "vegetables, prepared or preserved, including pickles and sauces," but, under paragraph 266. (T. D. 19035—G. A. 4083; February 25, 1898.)

LIMESTONE. (See, also, Breccia.)

Broken or rubble limestone dutiable at 12 cents per cubic foot under paragraph 117, act of 1897. (T. D. 22001; February 10, 1900.)

LINEN AND COTTON GOODS, DIMENSIONS OF.

Statement of actual dimensions of inside packages of linen and cotton goods not required in invoices of such goods. (T. D. 18754; January 3, 1898.)

LINEN DOILIES. (See Cotton; Napkins, doilies, and scarfs.)**LINEN HANDKERCHIEFS.** (See Handkerchiefs.)**LINEN TOWELS.**

Fringes of linen towels which contain warp threads only are not to be included in the ascertainment of the specific or square-yard feature of the duty provided for in paragraph 346, act of 1897. The portion of the fabric which is reversed or folded and forms the hem in linen towels is to be included in the ascertainment of the specific or square-yard feature of the duty provided for in said paragraph. (T. D. 18979—G. A. 4077; February 11, 1898.)

LININGS, ASTRAKHAN. (See Astrakhan linings).**LINOLEUM.**

Linoleum in the manufacture of which different colors are so introduced and laid as to penetrate the body of the plastic material from surface to the burlap foundation, and which, because it is in imitation of granite, is called "granite linoleum," is dutiable at 20 cents per square yard and 20 per cent ad valorem under the provision in paragraph 337, act of 1897, for "inlaid linoleum." (T. D. 21614—G. A. 4558; September 18, 1899.)

LIQUEUR DU DR. LAVILLE.

Dutiable, as a medicinal proprietary preparation containing alcohol, at 50 cents per pound under paragraph 74, act of 1890. (T. D. 20561; January 18, 1899.)

LIQUEURS. (See, also, Reciprocity with France.)*Liqueurs imported from Switzerland—*

Merchandise known in France and this country as liqueurs, including absinthe and kirschwasser, of the kind passed on in Board decision *in re* Châpuis (G. A. 4736), when products of Switzerland and imported from that country, are entitled to the benefits of the reduced rates provided by the reciprocal commercial agreement between France and the United States proclaimed by the President on May 30, 1898, by virtue of the so-called "most favored nation" clauses of the treaty between Switzerland and the United States, of November 25, 1850 (U. S. Stat. L., 43d Cong., pp. 748-751), the terms of said treaty having been recognized by both the State and Treasury Departments of the United States as entitling such products of Switzerland to the privileges claimed. (T. D. 22449—G. A. 4753; August 20, 1900.)

Merchandise known as cordials, liqueurs, etc., imported from Switzerland after March 24, 1900, not entitled to benefits conferred by the reciprocal arrangement entered into between United States and France, T. D. 19405. (T. D. 22456; August 24, 1900.)

Merchandise, absinthe and kirschwasser, of the kind passed on in Board decision *in re* Luyties Brothers (G. A. 4753), known in France and in this country as liqueurs, when produced in Switzerland and imported therefrom since March

LIQUEURS—Continued.

Liqueurs imported from Switzerland—Continued.

24, 1900, are not entitled to the benefits of the reduced rates provided by the reciprocal commercial agreement between France and the United States proclaimed by the President on May 30, 1898; the so-called "most favored nation" clauses of the treaty between Switzerland and the United States, of November 25, 1850 (U. S. Stat. L., 43d Cong., pp. 748-751), having been abrogated on March 24, 1900, and ceasing thereafter to have any operation or effect. (T. D. 22494—G. A. 4765; September 12, 1900.)

LIQUID ALBUMEN. (See Albumen.)

LIQUID CREOSOTE. (See Coal-tar products.)

LIQUID PAPAW MILK. (See Papaw milk.)

LIQUIDATION. (See, also, Errors in liquidation.)

Date of the "liquidation and ascertainment of duties" mentioned in section 14 of the customs administrative act of June 10, 1890, "within ten days after but not before," which protests must be filed, is the date of final liquidation stamped on the entry by the collector, after the statement of the duties has been certified by the naval officer to be correct, as provided in article 1416, Customs Regulations, 1899, and is not the date of the original estimation of duties, which, as provided in article 410 (*ib.*), is tentatively made by the collector at the time of entry, before examination and appraisal of the merchandise. Accordingly, a protest filed with the collector within ten days after such original estimate, but before the final liquidation, is invalid as being made prematurely. (T. D. 22698—G. A. 4833; December 31, 1900.)

Payment of full duties under protest not required within ten days of liquidation. (T. D. 18799; January 12, 1898.)

LIQUORS.

As sea stores. (See Sea stores.)

Executive order concerning introduction of, into Alaska. (See Alaska.)

Internal-revenue tax must be paid by purchaser of forfeited liquors sold at auction before delivery. Foreign liquors so sold must be stamped before delivery. (T. D. 18899; January 31, 1898.)

Sale of, in Alaska. (See Alaska.)

Samples of all kinds of spirituous liquors should be assessed for duty regardless of the quantity imported.—Bottles containing one-tenth of a quart of brandy dutiable. (T. D. 21931; January 20, 1900.)

Seized liquors to be sold in Alaska. (See Alaska.)

LIQUORS, REIMPORTED DOMESTIC. (See Domestic liquors, reimported.)

LITHOGRAPHIC CIGAR LABELS AND BANDS. (See Cigar labels and bands, lithographic.)

LITHOGRAPHIC PRINTS. (See Prints, lithographic.)

LITHOGRAPHIC TRANSFER PAPER.

Lithographic transfer paper is not dutiable as a manufacture of paper, but is dutiable as paper not otherwise specially provided for under paragraph 402, act of 1897, at the rate of 25 per cent ad valorem.—United States *v.* Hunter distinguished; *Hartman v. Wiegmann* (121 U. S., 615) and *Dejonge v. Magone*, 159 U. S., 562, followed. (T. D. 22584—G. A. 4794; October 31, 1900.)

LITHOGRAPHS, COPYRIGHTED. (See Music.)

LITHOPHONE.

Lithophone dutiable as paint containing zinc at 1 cent a pound under paragraph 57, act of 1897. (T. D. 20074—G. A. 4271; September 15, 1898.)

Lithophone dutiable at 1½ cents per pound under enumeration "white sulphide of zinc," paragraph 57, act of 1897.—G. A. 4271 not acquiesced in. (T. D. 20175; October 12, 1898.)

LITHOPHONE—Continued.

Lithophone, or white paint or pigment containing zinc, dutiable at 1½ cents per pound under paragraph 57, act of 1897. (T. D. 21749; November 11, 1899.)

Lithophone, or lithofone, at and prior to the passage of the act of 1897, was commercially known as "sulphide of zinc, white," or "white sulphide of zinc," and is dutiable as such under paragraph 57 of said act at 1½ cents per pound, and is not dutiable as a "paint or pigment containing zinc, but not containing lead," under said paragraph. (T. D. 22217—G. A. 4707; May 8, 1900.)

LIZARDS.

Dried lizards, used by the Chinese as a tonic, are dutiable as a medicinal preparation under paragraph 68, act of 1897, and not as an unenumerated unmanufactured article.—Treasury decision 6265 approved. (T. D. 22416—G. A. 4745; August 7, 1900.)

LOCAL APPRAISERS, CONFERENCE OF. (See Conference.)

LOCAL INTERNAL-REVENUE TAX OF FRANCE. (See Fruits in spirits.)

LOGS. (See Mahogany logs; Piling; Timber.)

LOOKING-GLASS PLATES, BEVELED.

Looking-glass plates, beveled, liable to additional duty of 5 per cent under paragraph 107, act of 1897. (T. D. 20207—G. A. 4291; October 13, 1899.)

LOOM-WOVEN FABRICS. (See Cotton, fabrics.)

LORETIN.

Loretin, an acid used for medicinal purposes, free of duty under paragraph 363, act of 1894. (T. D. 19078; March 12, 1899.)

Loretin, a medicinal coal-tar preparation, dutiable at 25 per cent ad valorem as a medicinal preparation under act of 1897. (T. D. 19251—G. A. 4128; April 15, 1898.)

LOSS OF REIMPORTED WHISKY. (See Whisky.)

LOTTERY MATTER. (See, also, Expositions.)

So-called "premium bonds" held to be lottery matter, and subject to the provisions of section 16, act of 1897. (T. D. 20572; January 20, 1899.)

LOVE BIRDS.

Java sparrows erroneously admitted as. (T. D. 22573; October 30, 1900.)

LUMBER. (See, also, Mahogany logs; Pickets; Piling; Timber.)

Certain planed, tongued, and grooved lumber free of duty under paragraph 676, act of 1894, as dressed lumber. (T. D. 21437; July 28, 1899.)

Lumber the product of State of Maine, and sawed and planed in New Brunswick, not free of duty under section 20, act of 1897, but dutiable as foreign lumber. (T. D. 19502; June 15, 1898.)

Maine lumber manufactured in the Province of New Brunswick by a corporation of citizens of the United States can not be reshipped to the United States free of duty under section 20, act of 1897, as a corporation is not, and can not be, a citizen of the United States, to whom such privilege is confined. (T. D. 20575; January 20, 1899.)

Maine lumber, sawed and hewed in a mill in New Brunswick, leased from a British subject by a citizen and resident of the United States, free of duty under section 20, act of 1897. (T. D. 20334; November 19, 1898.)

Pieces of white pine lumber, 25 to 30 feet in length, and measuring 6 by 12 inches, are dutiable at 1 cent per cubic foot under paragraph 194, act of 1897, as "timber hewn, sided, or squared (not less than 8 inches square)," and not at \$2 per 1,000 feet under paragraph 195. Tichenor, G. A., dissenting.—In order that timber shall be "not less than eight inches square," within the meaning of the statute, it is not necessary that each side shall measure at least 8 inches; it is

LUMBER—Continued.

sufficient if the product obtained by multiplying together the number of feet in each side is at least 64 square inches. Tichenor, G. A., dissenting. (T. D. 19091—G. A. 4090; March 10, 1898.)

Pieces of white pine lumber, 25 to 30 feet in length, and measuring 6 by 12 inches, dutiable at \$2 per 1,000 feet, board measure, under paragraph 195, act of 1897.—Appeal from decision of Board, G. A. 4090. (T. D. 19160; March 30, 1898.)

Pieces of white pine lumber measuring 6 by 12 inches, and from 20 to 30 feet in length, dutiable at \$2 per 1,000 feet, board measure, under paragraph 195, act of 1897, T. D. 19160. (T. D. 20363; November 28, 1898.)

LYCHEE. (See Lichi.)**LYSOL.**

Lysol, composed of cresol and oil saponified, dutiable as a coal-tar preparation at 20 per cent under paragraph 15, act of 1897. (T. D. 21328—G. A. 4468; June 24, 1899.)

Lysol, which consists of a small fractional part of tar oil dissolved in fish oil by boiling, extensively used as a disinfectant and germicide, and, to some extent, as a medicinal preparation, is not a coal-tar preparation, but dutiable as a chemical compound at 25 per cent ad valorem under paragraph 3, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4468. (T. D. 21349; July 5, 1899.)

Lysol is dutiable at 20 per cent ad valorem under paragraph 15, act of 1897, as a coal-tar preparation not medicinal, not a color or dye, and not specially provided for, and not as a chemical compound or a medicinal preparation.—*In re Lehn* (G. A. 4468), affirmed by the circuit court for the southern district of New York in *United States v. Lehn* (suit 2965), followed. (T. D. 22362—G. A. 4726; July 16, 1900.)

M.

MACHINERY. (See, also, Bonds; Sugar-refining machinery; Sureties, form of justification by.)

Bonded period of six months prescribed for machinery imported for repairs under section 19, act of 1897, can not be extended. (T. D. 19213; April 11, 1898.)

MADAGASCAR. (See Invoice currency of Madagascar.)

MADRAS SHIRTINGS. (See Cotton.)

MAGAZINES, FASHION. (See Fashion magazines.)

MAGIC LANTERNS, TOY. (See Harmonicas; Toy magic lanterns.)

MAGNESIA, SULPHATE OF. (See Epsöm salts.)

MAGNESIUM.

Magnesium powder imported under act of 1894 or act of 1897 is free of duty.—

Magnesium ribbon imported under act of 1894 or act of 1897 is not free of duty as magnesium, but is dutiable under said acts as a manufacture of metal not specially provided for. (T. D. 22127—G. A. 4690; April 3, 1900.)

Magnesium powder free of duty under paragraph 606, act of 1897, as "magnesium not made up into articles," being magnesium in its crude form. (T. D. 22191; April 30, 1900.)

MAGNESIUM FLOUR.

Magnesium flour held to be dutiable as a manufacture of metal, and not entitled to free admission under paragraph for magnesium not made up into articles. (T. D. 21654—G. A. 4571; October 9, 1899.)

MAGNUMS.

An importation of 3 packages of champagne, 2 cases in each, and each case containing 6 magnum bottles, making 12 magnums of champagne in each package, held to be properly packed under paragraph 296, act of 1897.—No appeal from decision of Board, unpublished. (T. D. 21202; May 31, 1899.)

MAHOGANY LOGS.

Mahogany logs, squared by sawing, held not to be free as logs, rough, or hewn only. (T. D. 21427—G. A. 4502; July 21, 1899.)

MAIL MATTER.

Forwarding of, addressed to United States officials. (T. D. 21701; circular 128, October 26, 1899.)

MAILS, IMPORTATIONS BY. (See, also, Books; Copyright laws.)

A package of goods imported through the mails, sealed, and delivered to addressee, subject to seizure upon refusal of addressee to pay customs duty. (T. D. 21293; June 21, 1899.)

Application of President's order of November 4, 1899, to mail importations from United States forces stationed on the Hawaiian Islands, etc. (T. D. 21846; December 18, 1899.)

Articles imported in the mails and refused acceptance by addressees, or which have become undeliverable from any cause, must be returned, at the expiration of time limit prescribed by regulations of the Universal Postal Union Convention, to postmasters at offices from which mailed. (T. D. 19316; May 4, 1898.)

China; Executive order of November 3, 1900. (T. D. 22583; circular 148, November 5, 1900.)

Diamonds by mail. (See Diamonds.)

Music imported by mail in violation of copyright laws. (T. D. 20427; December 13, 1898. T. D. 20490; circular 5, January 4, 1899.)

Packages and parcels of mail matter containing articles designed as gifts or souvenirs, sent by officers, soldiers, and sailors of the United States and persons employed in the civil service of the United States from Porto Rico, Guam, Philippine Islands, and Cuba, may be delivered to the addressees by postmasters without intervention of customs officers. (T. D. 21830; December 11, 1899.)

Packages containing envelopes filled with sachet powder, fountain pens, stick pins, collar buttons, etc., of trifling value, imported through the mails as prizes for selling the perfumery, are not lottery matter, but are dutiable, and such importations are illegal. (T. D. 20771; March 2, 1899.)

Parcels-post mail pouches which are forwarded direct from Germany to offices other than New York, the exchange office of receipt, should not contain dutiable packages. When dutiable packages are found therein, they should be returned to the exchange office of receipt for appraisement. (T. D. 22564; October 24, 1900.)

Printed matter imported by mail from countries having parcels-post conventions not free of duty under act of March 3, 1879. (T. D. 21031; April 19, 1899.)

Printed matter may be imported through the mails.—Amendment of Treasury decision 20629. (T. D. 20735; February 23, 1899.)

Regulations relative to. (T. D. 20629; circular 13, January 30, 1899. Amended by T. D. 20735; February 23, 1899.)

Release of printed matter imported through the international mails. (T. D. 20969; April 7, 1899.)

Statement and entry (Cat. No. 636) should be forwarded to postmaster with amount of fine rated thereon, and returned by the postmaster to the collector with money collected. Statements should be forwarded to Department at close of month with fines account and the stubs with stubs of other kinds. (T. D. 21742; November 8, 1899.)

MAILS, IMPORTATIONS BY—Continued.

Tea importations. (See Tea.)

Unclaimed dutiable articles received under parcels-post conventions to be treated as other unclaimed goods; received by mail or otherwise, to be delivered to postmasters for return to place of exportation. (T. D. 19341; May 13, 1898.)

Undeliverable postal convention packages are to be returned through Post-Office Department. (T. D. 22257; June 1, 1900.)

Undeliverable packages of goods imported by mail from Canada to be returned through Dead-Letter Office. (T. D. 19393; May 27, 1898.)

When duties on foreign mail packages can not be determined except by personal examination of customs officer, such package should be sent to the postmaster at the city where customs officer is located and not to customs officer direct; packages will then be returned registered to postmaster at office of destination. (T. D. 21766; November 15, 1899.)

Where mails are used for the purpose of fraud on the United States revenue, forfeiture proceedings should be instituted. (T. D. 18973; February 16, 1898.)

MAINE FORESTS, PRODUCT OF, SHOOKS. (See Shooks.)**MAINE LUMBER. (See Lumber.)****MANGANESE ORES.**

Ores containing less than 10 per cent of iron and from 40 to 50 per cent of manganese, or over, are commercially known as manganese ores, and are free of duty. (T. D. 19184; April 5, 1898.)

MANIFESTS. (See, also, Baggage; Certificates.)

Card manifests. (See Baggage; Cording and sealing.)

Conductors of cars not required to forward copies of manifests to Auditor for the Treasury Department. (T. D. 20814; March 8, 1899.)

Copies of manifests of cargoes of vessels must be forwarded from the port where the cargo is unladen or entered. (T. D. 21092; May 5, 1899.)

Customs laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

Legibility of manifests of cargoes. (T. D. 21305; circular 89, June 26, 1899.)

Modification of manifest and affidavit covering goods imported on frontiers in boats of less than 5 tons, cars, or other vehicles. (T. D. 19235; April 16, 1898. Modified by T. D. 21686; October 21, 1899.)

Owners of small boats, wagons, or other vehicles not required to mail copies of manifests to Auditor for the Treasury Department. (T. D. 20107; September 26, 1898.)

Prescribing forms of manifests, etc., for the use of masters of ferryboats plying between the United States and contiguous territory. (T. D. 19380; circular 87, May 24, 1898.)

MANTLE WEB AND MANTLE YARN. (See Yarn.)**MANUFACTURED FURS. (See Furs.)****MANUFACTURERS' CERTIFICATES, EXTRACTS FROM. (See Extracts from manufacturer's certificates.)****MANUFACTURES OF PAPER. (See Prints, lithographic.)****MANUSCRIPTS.**

"Profiles of railroad," if consisting of written descriptions and computations, free as manuscripts under paragraph 609, act of 1897; if consisting of plans, etc., dutiable at 20 per cent ad valorem under paragraph 454. (T. D. 18888; January 29, 1898.)

MANUSCRIPTS—Continued.

Typewritten sheets describing certain mining properties held to be manuscripts and free of duty under paragraph 609, act of 1897. (T. D. 19535—G. A. 4198; June 21, 1898.)

MARASCHINO CHERRIES. (See Fruits in spirits.)

MARBLE.

Certain limestone of micaceous appearance and not containing angular fragments held not to be breccia, but to be marble, and to be dutiable at 65 cents per cubic foot under paragraph 114, act of 1897. (T. D. 21672—G. A. 4577; October 13, 1899.)

MARBLE BLOCKS. (See, also, Breccia; Istrian marble.)

Marble blocks varying in weight from 6 to 20 tons apiece, produced by sawing with wire cable from the larger blocks blasted at quarry, are not commercially known as sawed marble, but are known as quarry blocks, and dutiable as marble in the block, rough or squared only, at 65 cents per cubic foot under paragraph 114, act of 1897, and not as marble, sawed or dressed, under said paragraph. (T. D. 22434—G. A. 4747; August 9, 1900.)

MARBLE PAPER. (See Paper.)

MARBLE STATUARY. (See Statuary.)

MARKET VALUE. (See, also, Dutiable value; Entry of merchandise; Royalty fees.)

Authority of local appraisers to examine importers under sections 16 and 17 of customs administrative act of 1890 as to market value of imported goods. (T. D. 19438; June 7, 1898.)

Section 7 of the customs administrative act, as amended by section 32, act of 1897, authorizes additions on entry to invoice values of imported merchandise so as to raise the same to market values only where such merchandise has been "actually purchased," as distinguished from that "obtained otherwise than by actual purchase." The purchase contemplated by the statute is a purchase made by an owner or consignee in the United States from a consignor in some foreign country, and has no reference to transactions of bargain and sale exclusively conducted between aliens or other persons resident abroad.—Goods purchased abroad by one member of a partnership, resident in Liverpool, and consigned to another member of the partnership, resident in New Orleans, La., for sale on joint account of the firm, are consigned goods "obtained otherwise than by purchase," and are not entitled to the benefit of the provisions accorded by said section 7 only to goods "actually purchased." The contemporaneous construction of an ambiguous law, followed uniformly for nine years by the Board of General Appraisers, the Treasury Department, and subordinate customs officials, without reversal by the courts, is of controlling authority. (T. D. 21592—G. A. 4552; September 9, 1899.)

Power of appraising officers—

It is the right and duty of appraising officers to inquire into the real nature and rightfulness of so-called commissions, or other charges, claimed by the importers to be nondutiable. Where the appraiser, in order to make market value, disallows a certain discount claimed to be a commission, it must be assumed that it was not arbitrarily rejected, but was taken as the amount of the advance deemed necessary to "make market value." In such case, the remedy of the importer is by appeal for reappraisement, under section 13, act of June 10, 1890.—*United States v. Kenworthy* (68 Fed. Rep., 904), *Wanamaker v. Cooper* (69 *id.*, 329), and the decision of the circuit court of appeals, second circuit, in *United States v. Hermann*, of December 7, 1898, followed. (T. D. 20683—G. A. 4354; February 2, 1899.)

MARKING OF IMPORTED GOODS. (See, also, Bags; Books; Dresden china.)

Bales of goods, if not consisting of bundles merely secured by ropes, etc., should be marked to indicate country of origin and quantity of contents. (T. D. 20892; March 22, 1899.)

Goods may be marked to indicate the country of origin under the provisions of section 8, act of 1897, without having actual name of country thereon. (T. D. 20253; October 28, 1898.)

Marking, etc., of packages, etc., of imported goods required by paragraph 8, act of 1897, is a duty cast upon the importer by said act, and a Treasury regulation (T. D. 20178) exacting compensation for such marking, etc., or supervision of the same by customs officials, equal to the salary of the officials for the time so employed, no such charge to be for less than one-fourth of a day, is not excessive and is valid. *Iselin v. Hedden* (28 Fed. Rep., 416) and *Auffmordt v. Hedden* (30 Fed. Rep., 360) distinguished; and *Kennedy v. Magone* (158 U. S., 212) and *Cassado v. Schell* (33 Fed. Rep. 332).—Board of General Appraisers has jurisdiction to determine the legality of a Treasury regulation making charges for the supervision of such marking of packages, as it "relates to dealings with imported merchandise in the regular course of passing the same through the custom-house," and does not affect the "lawful entry, regular invoice, or appraisement" of the goods. *In re Chichester* (48 Fed. Rep., 281) followed. (T. D. 22496—G. A. 4767; September 12, 1900.)

Marking of bottled goods under the provisions of section 8, act of 1897.—Modification of Department's circular of December 20, 1890, T. D. 10445. (T. D. 22185; April 25, 1900.)

Porto Rican goods. (See Porto Rico.)

Postal cards not subject to marking to indicate country under section 8, act of 1897. (T. D. 22540; October 11, 1900.)

Proprietors of bonded manufacturing warehouses may mark cases containing articles in such manner as may be indicated by foreign buyers, provided such marking shall not conflict with other requirements or afford opportunity for misleading purchasers. (T. D. 21799; November 24, 1899.)

Regulations. (T. D. 18846; circular 14, January 20, 1898. T. D. 18963; circular 31, February 14, 1898. T. D. 19206; circular 62, April 8, 1898. T. D. 20178; circular 185, October 13, 1898. T. D. 20458; circular 208, December 24, 1898.)

Rules as to marking quantity of contents of packages of imported goods under section 8, act of 1897. (T. D. 20742; February 25, 1899.)

Tin enameled signs do not require marking to indicate country of origin, under section 8, act of 1897, but packages should be marked to indicate such country and quantity of contents. (T. D. 20861; March 16, 1899.)

While delivery of imported goods which are marked to indicate the country of origin may be permitted, the indication must be in legible English words. (T. D. 22231; May 16, 1900.)

Cutlery—

1. Cutlery bearing fictitious names; 2, cutlery bearing names of domestic houses; 3, position of marking on articles; 4, name of country of origin on labels and packages; 5, marking of presentation cutlery; 5, marking of articles bearing words "London and New York," etc.; 7, marking of goods afloat, in warehouse, or in course of manufacture February 14, 1898. (T. D. 19072; March 10, 1898.)

In case of marking of scissors under sections 8 and 11, act of 1897, name of country of origin must appear on same surface with, and in close proximity to, the commercial markings. (T. D. 19210; April 9, 1898.)

MARKING OF IMPORTED GOODS—Continued.*Reimported whisky—*

Whisky of domestic origin sent abroad in casks and returned in a bottled condition to be treated as of foreign origin, because identity can not be established, but marking of bottles under section 8, act of 1897, not required, as goods are not of foreign manufacture. (T. D. 19110; March 17, 1898.)

Watch movements—

Importation of watch movements made in Switzerland marked with the name Springfield, prohibited under sections 8 and 11, act of 1897.—Marking in this country denied. (T. D. 18972; February 15, 1898.)

Swiss watches and movements may be delivered if, in addition to name of country of origin, name and address of dealer in the United States appear. (T. D. 19218; April 11, 1898.)

Watch movements which are not properly marked or capable of being marked under the provisions of section 8, act of 1897, should be exported. (T. D. 20013; September 9, 1898.)

MARSHMALLOW. (See *Althea root*.)

MASSENA, N. Y.

Quarantine station for inspection of animals. (T. D. 22567; October 27, 1900.)

MATCH BLOCKS.

Match blocks dutiable at 20 per cent ad valorem under paragraph 200, act of 1897. (T. D. 20100—G. A. 4276; September 27, 1898.)

MATCHES.

Internal-revenue tax on, in Porto Rico. (T. D. 22236; circular 70, May 19, 1900.)

MATS. (See, also, *Cocoa-fiber mats*; *Hinoki mats and baskets*; *Splashers*.)

Certain floor coverings, made of mooj fiber, and consisting of finished articles which are to be used in the same condition as woven, are dutiable under paragraph 334, act of 1897, as mats of vegetable fiber, and not under paragraph 333 as matting. *In re Barragh*, G. A. 4396, followed. (T. D. 21407—G. A. 4493; July 15, 1899.)

MATTE, COPPER. (See *Copper matte*.)

MATTINGS AND BURLAPS, USUAL COVERINGS. (See *Tobacco, coverings for*.)

MATTRESSES. (See *Horsehair*; *Peat moss*.)

MAYAGUEZ, P. R.

Subport of entry. (T. D. 22305; circular 94, June 22, 1900.)

MEASURING TAPES. (See *Tapes, measuring*.)

MEASUREMENT OF MENDING OR DARNING THREAD. (See *Darning cotton*.)

MEASUREMENT OF GLASS. (See *Glass*.)

MEAT. (See, also, *Beef, exportation of*; *Jerked beef*.)

Canned turtle, product of American fisheries, free of duty. (T. D. 22083; March 14, 1900.)

Disallowance of drawback on imported borax used in curing meat for export. (T. D. 22133; April 5, 1900. T. D. 22221; May 10, 1900.)

Sugar used in curing, no drawback on. (T. S. 22045; March 1, 1900.)

MEAT AND WINE, EXTRACT OF. (See *Extract, meat and wine*.)

MEDALLIONS, DUPLICATE, FREE ENTRY OF. (See *Artists, American*.)

MEDICINAL PREPARATIONS, ETC.

Ichthyol free of duty under paragraph 626, act of 1897. (T. D. 21360; July 7, 1899.)

Phenacetin, kryofine, sulfonal, and salol, dutiable as medicinal preparations containing alcohol, or in the preparation of which alcohol is used, under paragraph 67, act of 1897, at 55 cents per pound. (T. D. 21360; July 7, 1899.)

MEDICINAL PREPARATIONS, ETC.—Continued.

Trional, guaiacol carbonate, bismuth, betanaphthol, aristol, and medicinal tablets, dutiable as medicinal preparations under paragraph 68, act of 1897, at 25 per cent ad valorem. (T. D. 21360; July 7, 1899.)

MEDICINAL LEAVES IN ALCOHOL.

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 20516—G. A. 4327; January 5, 1899.)

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 60 cents per pound and 45 per cent ad valorem, under paragraph 2, act of 1897.—G. A. 4327 disregarded. (T. D. 20711; February 18, 1899.)

MENDING OR DARNING THREAD. (See Darning cotton.)**MEN'S HOSE. (See Hosiery.)****MERCURY, FULMINATE OF. (See Fulminate of mercury.)****MERINO WOOL. (See Wool.)****METAL. (See, also, Tungsten metal.)****METAL BARS.**

Bars invoiced as "combined iron and steel for planer irons" dutiable at 45 per cent ad valorem as manufactures of metal. (T. D. 21187; May 27, 1899.)

METAL GAUZE.

Metal gauze, classified as a manufacture of metal, held to be free of duty as "bolting cloths" under paragraph 407, act of 1894, as the article is known in trade as bolting cloth for milling purposes. (T. D. 20746; February 27, 1899.)

METAL, MANUFACTURES OF.

Rings made of strips of brass three-fourths of an inch wide and varying from five-eighths to three-fourths of an inch in diameter, stamped and pressed to produce raised figures on outside and corresponding depressions on inside, and gilded or washed to resemble gold, used by umbrella manufacturers to cover defects in joining umbrella sticks and handles, not jewelry, but manufactures of metal, dutiable at 45 per cent ad valorem under paragraph 193, act of 1897. (T. D. 20800—G. A. 4372; March 2, 1899.)

METAL, SHEETS OF COMPOSITION. (See Sheets of composition metal.)**METAL NETTING.**

Netting composed in chief value of metal threads is dutiable under paragraph 179, act of 1897, as an article made in chief value of metal threads, and not as a manufacture of metal under paragraph 193 of said act.—G. A. 4253 and 4405 followed. (T. D. 22381—G. A. 4734; July 23, 1900.)

METAL SMELTING. (See Smelting.)**METAL STATUARY. (See Statuary.)****METAL THREADS.**

Gilt cord composed of two or more metal threads twisted together and wound around a cotton core, dutiable at 60 per cent ad valorem under paragraph 179, act of 1897. (T. D. 20007—G. A. 4253; September 2, 1898.)

METALLIC CAPSULES FOR BOTTLES.

Not included in French commercial arrangement with United States. (T. D. 20181; October 17, 1898.)

METALLIC PACKING.

Metallic packing made of tin-coated brass wire is dutiable under paragraph 137, act of 1897, as an article manufactured from brass wire, and is not dutiable under paragraph 193 of said act as a manufacture of metal not specially provided for. (T. D. 21979—G. A. 4654; February 6, 1900.)

METALLICS.

Metallics dutiable under act of 1897 as an article composed wholly of lame. (T. D. 20959—G. A. 4405; March 31, 1899.)

METHYL ALCOHOL. (See Wood alcohol.)

MEXICO.

Blankets—

Mexican woolen blankets known as zarapes are dutiable as blankets under paragraph 367, act of 1897. The fact that blankets are sometimes put to use as an article of wearing apparel during the day while used as blankets during the night does not change their classification and make them articles of wearing apparel. (T. D. 22377—G. A. 4730; July 23, 1900.)

Cattle in transit. (See Cattle.)

Free zone. (See Free zone.)

Invoice of goods from (see, also, Consular invoices)—

Goods imported from Mexico for shipment to Europe can not be so sent in transit, and a consular invoice is required for purpose of making entry for warehouse and transportation and rewarehouse and exportation. (T. D. 21773; November 18, 1899.)

Shipment of free goods from. (See Shipment of free goods, etc.; Transit goods.)

Shipment of goods in transit to—

Cancellation of bonds covering goods shipped to Mexico on certificate of inspection at frontier port and landing certificate issued by collector at foreign port. (T. D. 22408; August 7, 1900.)

Goods may be forwarded in transit via designated ports in the United States from one place in Mexico to another beyond the free zone. (T. D. 22224; May 11, 1900.)

Stamping of official correspondence with. (See Correspondence, stamping of.)

MIAMI, FLA.

Privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; March 1, 1899.)

MICA.

Dutiable value of. (T. D. 19515; circular 115, June 21, 1898.)

Small pieces or sheets of mica in size varying from 1 to 2 inches in width to from 2 to 3½ inches in length, susceptible of use as mica and in fact so used, are dutiable as mica unmanufactured under paragraph 184, act of 1897, and are not entitled to entry at the rate of 10 per cent ad valorem under paragraph 463 as waste not specially provided for.—G. A. 1666, 3328, 3818, 4138, 4256, and 4353; *Patton v. United States* (159 U. S., 500); *Seeberger v. Castro* (153 U. S., 32); *United States v. Schroeder* (93 Fed. Rep., 338) and *United States v. Einstein* (78 Fed. Rep., 797) cited and followed.

[SOMERVILLE, General Appraiser, dissenting, holds as follows:]

1. *Mica waste*—Mica waste consists of small fragments of mica, the refuse of the mines or workshop, obtained through the processes of cleaning, sorting, and grading merchantable mica. It comes in pieces too small to be utilized for the purposes to which merchantable mica is put.
2. *Merchantable mica*—Merchantable mica is in the form of sheets or laminæ, and is chiefly used for electrical insulation.
3. *Scrap mica*—Scrap mica is an indefinite term, without fixed commercial meaning, and is chiefly applied to mica susceptible of use for other purposes than those to which mica waste is put.
4. *Waste*—Waste is refuse, or material not susceptible of being used for the ordinary purposes of manufacture. It does not presuppose that the article is worthless, but unmerchantable for the purposes for which merchantable material of the same class is suitable.—*Patton v. United States* (159 U. S., 500; 16 Sup. Ct. Rep., 89) followed.
5. *Mica waste dutiable as waste*—Mica waste is dutiable at 10 per cent

MICA—Continued.

ad valorem under paragraph 463, act of 1897, as waste not specially provided for, and is not dutiable as "mica unmanufactured."—*Seeberger v. Castro* (153 U. S., 32; 14 Sup. Ct. Rep., 766) distinguished; *Sheldon v. United States* (55 Fed. Rep., 818; 5 C. C. A., 282), and *United States v. Schroeder* (93 Fed. Rep., 448; 35 C. C. A., 376) noted and explained. (T. D. 22691—G. A. 4832; December 21, 1900.)

MICROSCOPES, FREE ENTRY OF.

The provisions in paragraph 638, act of 1897, for the free entry of philosophical and scientific apparatus, utensils, instruments, etc., for institutions incorporated for scientific purposes, is held to embrace microscopes only of the character described in case of *Oelschlaeger v. Robertson*. (T. D. 19010; February 26, 1898.)

MILITARY SUPPLIES. (See Naval and military supplies.)**MILK, PAPAW.** (See Papaw milk.)**MILLET PULP.**

Millet pulp, an article made from millet seed from which the hull has been removed, destroying the germinating qualities of the seed, prepared for use as bird food, or to be put in soups for human consumption, not a seed, but a non-enumerated manufactured article dutiable at 20 per cent ad valorem under act of 1894. (T. D. 18885; January 28, 1898.)

MILLET SEED, HULLED.

Dutiable at 20 per cent ad valorem under act of 1894 as a nonenumerated manufactured article. (T. D. 19094—G. A. 4093; March 10, 1898.)

MINERS' HATS OF WOOL AND GUM RESIN.

Articles composed of wool and gum resin, commonly worn by miners and known as miners' hats, are dutiable under paragraph 370, act of 1897, as "wearing apparel * * * in part of wool," and not under section 6, as "articles manufactured, * * * not provided for." (T. D. 21674—G. A. 4579; October 16, 1898.)

MINERS' OUTFIT. (See Wearing apparel.)**MINIATURE HATS.**

Miniature Mexican hats about 3 inches in diameter, made of straw and trimmed with colored cords, dutiable at 30 per cent ad valorem as manufactures of straw under paragraph 449, act of 1897. (T. D. 19414—G. A. 4153; May 26, 1898.)

MINIATURE PENKNIVES. (See Penknives, miniature.)**MIRROR FORMS, GLASS.**

Different forms of polished cylinder glass, with beveled edges, in various sizes, ranging from about 1½ inches in width by 2 inches in length to 4 inches in width by 6 inches in length, or from about 4½ to about 5½ inches in diameter, covered on the back with coatings of black and red paint, giving them reflective power, are not dutiable under the provisions in paragraph 102, act of 1897, for cylinder or crown glass, polished, etc., with an addition of 5 per cent for beveling under paragraph 107 of said act. (T. D. 21155—G. A. 4438; May 16, 1899.)

MIRRORS.

Shaving or dressing mirrors, having three sections hinged together, each section being framed and in itself a complete mirror, not exceeding in size 144 square inches, and assessed for duty in its entirety as a looking-glass plate under paragraph 105, act of 1897; *Held* that each section, being a separate and distinct mirror less than 144 square inches in size, is separately dutiable according to the provision for mirrors under paragraph 112 of said act. (T. D. 22470—G. A. 4760; September 4, 1900.)

MISTAKES OF FACT.

An error of fact within the meaning of the last proviso to section 1, act of March 3, 1875, and Treasury decision 16488, is a mutual mistake of a material fact. (T. D. 22554; October 20, 1900.)

MIXED IMPORTATIONS.

Where dutiable goods are indiscriminately mixed with goods free of duty, a collector of customs has the right in the first instance to assume that the mingling of the goods was intentional and with design to evade the customs-revenue laws. No duty rests upon him to separate the goods according to their dutiable character, and he is justified in treating the entire importation as *prima facie* dutiable. Where the confusion of the goods is accidental and not fraudulent in fact, the burden rests upon the importer to affirmatively prove that such is the case, and as to what portions of the goods the classification of the collector is incorrect, which proof may be made before the Board of General Appraisers when the question has been properly brought before them by protest.—*Presumption of correctness of classification*—Where, in an importation of dutiable hides mixed with nondutiable skins, the entire lot was assessed for duty as hides the presumption is that such of the articles as are not proved to be skins are hides and were correctly classified as such by the collector. *United States v. Ranlett* (172 U. S., 133; 19 Sup. Ct. Rep., 104) followed; *United States v. Brewer* (92 Fed. Rep., 343), *Locke v. United States* (2 Clif., 574), *in re Vandiver* (G. A. 3818), *in re Arbib* (G. A. 4014), *in re Walsh* (G. A. 4545), and *in re Hecht* (G. A. 4215) cited. (T. D. 21900—G. A. 4624; January 3, 1900.)

MOCHA GOAT. (See Goat hair.)

MOCHA SHEEPSKINS WITH THE WOOL ON.

A cheap grade of mixed hair and wool, the product of the Mocha sheep, imported on the skins, is not free of duty under paragraph 664, act of 1897, providing for "skins of all kinds, raw (except sheepskins with the wool on)," but is dutiable at 3 cents per pound under paragraphs 358 and 360 of said act as wool, class 3. Said merchandise is excepted *eo nomine* from paragraph 664, the skins bearing the wool in question being "sheepskins with the wool on," within its terms.—*Lyon v. Marine* (55 Fed. Rep., 964) followed. (T. D. 21737—G. A. 4593; November 6, 1899.)

MODEL OF A HUMAN EYE.

A model of a human eye is not entitled to free entry under paragraph 638, act of 1897, as a philosophical or scientific instrument, preparation, or apparatus. (T. D. 21974; February 5, 1900.)

MODELING CLAY. (See Clay, modeling.)

MOHAIR FLOUNCES AND LACES. (See Flouncings and laces.)

MOIRES OF SILK. (See Silk fabrics.)

MOLASSES.

Sampling and classification of. (T. D. 20707; February 17, 1899.)

Sugar drainings dutiable as. (T. D. 20613—G. A. 4339; January 23, 1899.)

MOLYBDENITE.

Molybdenite dutiable as a metallic substance in a crude state at 20 per cent ad valorem under paragraph 183, act of 1897. (T. D. 18849; January 21, 1898.)

MONEYS.

Deposits of moneys paid collectors as fines; amendment of Customs Regulations of 1899. (T. D. 22492; circular 139, September 17, 1900.)

MONGOOSE.

Importation prohibited. (T. D. 22309; May 23, 1900.)

MOOJ MATS. (See Mats.)

MOOSE HEADS AND HORNS. (See Animals, heads of.)

MOTHER-OF-PEARL. (See, also, Pearl scales.)

Certain oblong, flat pieces of mother-of-pearl, about one-sixteenth of an inch thick, one-half inch wide, and $3\frac{3}{8}$ inches long, with irregular ends, invoiced as pearl scales, dutiable as manufactures of mother-of-pearl, at 35 per cent ad valorem, under paragraph 450, act of 1897, and not as parts of pocketknives. (T. D. 21307; June 26, 1899.)

MOUNTED HEADS OF ANIMALS. (See Animals, heads of.)

MOURNING CRAPES, SILK. (See Silk mourning crapes.)

MOURNING PINS. (See Pins, mourning.)

MOUSSELINE, SILK. (See Silk, chiffon, etc.)

MOUTHPIECES FOR PIPES. (See Smokers' articles.)

MOVEMENTS, WATCH. (See Watches.)

MUFFLERS.

Hemmed mufflers composed of cotton warp and cotton and silk filling, dyed in different colors in the thread or yarn, weighing more than $1\frac{1}{8}$ ounces and not more than 8 ounces per square yard, and containing not more than 30 per cent in weight of silk, cotton the component material of chief value, are dutiable at 90 cents per pound under paragraphs 387 and 388, act of 1897. (T. D. 21627—G. A. 4562; September 25, 1899.)

MULL, SILK. (See Silk mull and tinsel gauze.)

MULTIFLORA ROSES. (See Rose plants.)

MURIATE OF COCAINE. (See Cocaine, muriate of.)

MUSHROOM SPAWN.

Mushroom spawn dutiable as seeds at 30 per cent ad valorem under paragraph 254, act of 1897. (T. D. 20128—G. A. 4282; September 29, 1898.)

MUSIC. (See, also, Books; Mails, importations by; Copyright, etc.)

Importations of musical compositions not subject to the prohibition of section 3, copyright act of March 3, 1891. (T. D. 21012; April 17, 1899.)

Sheet music with chromolithographs on title page, printed in Leipzig, not excluded from entry by copyright act of March 3, 1891. (T. D. 19183; April 4, 1899.)

MUSIC BOXES, TOY. (See Harmonicas.)

MUSICAL INSTRUMENTS. (See, also, Harmonicas.)

Jew's-harps, music boxes, harmonicas, metallophones, etc., chiefly used for the amusement of children, dutiable as musical instruments under the act of 1897, the provision for musical instruments being more specific than that for toys not specially provided for. (T. D. 19201—G. A. 4122; April 5, 1898.)

MUSLIN, CORK-COATED, FOR INSOLES. (See Cotton, muslin, etc.)

MYROBALAN EXTRACT.

Myrobalan extract dutiable by similitude under the provision of paragraph 22, act of 1897, for bark extracts for dyeing and tanning. (T. D. 21058—G. A. 4423; April 21, 1899.)

N.

NAIL FILES. (See Pocketknives, unfinished.)

NAPKIN PAPER. (See Paper.)

NAPKINS, DOILIES, AND SCARFS.

So-called flax napkins, imported in pieces or lengths of 240 inches, and about 22 inches wide, held to be "woven fabrics" within the meaning of paragraph 346,

NAPKINS, DOILIES, AND SCARFS—Continued.

act of 1897, and subject to duty according to weight and count of threads under said paragraph. *Arnold, etc., v. United States*, 147 U. S., 494, applied.—Linen doilies and napkins, not in the piece but in completed form, and in condition ready for use, are “articles” within the meaning of the first clause of said paragraph 346, but are not “woven fabrics” of the kind embraced in said paragraph. Such articles held subject to classification according to weight and count of threads under said paragraph, where they weigh $4\frac{1}{2}$ ounces or more per square yard; but if weighing less than that, held dutiable at 45 per cent ad valorem under paragraph 347 of said act.—Linen napkins, whether in the piece or finished articles, and linen doilies in complete form, if weighing $4\frac{1}{2}$ ounces or more per square yard, held to be “articles” within the meaning of the proviso of said paragraph 346, and subject to no duty less than 50 per cent ad valorem. *Junge v. Hedden*, 146 U. S., 233; 13 Sup. Ct. Rep., 88, followed.—In estimating the number of square yards in fringed scarfs, the fringe should be excluded under the provisions of said paragraph 346; following *in re Field*, G. A. 4077. (T. D. 19199—G. A. 4120; April 4, 1898.)

NAPHTHALENE. (See Coal-tar preparations.)

NATIONAL DEFENSE, IMPORTATIONS FOR PURPOSES OF.

Act of April 1, 1898, providing for the free admission of naval and military supplies, construed not to apply to articles furnished under contract made prior to passage of the act.—Importer may act as agent for purchaser.—Certain 14 packages of flax canvas denied benefits of said act. (T. D. 19320; May 6, 1898.)

NATURAL FLOWERS.

So-called sun-bleached wheat sheaves dutiable by assimilation as “natural flowers of all kinds, preserved, * * * suitable for decorative purposes,” under paragraph 251, act of 1897, at 25 per cent ad valorem.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20497; January 9, 1899.)

Sun-bleached sheaves of wheat, classified as natural flowers, held to be entitled to free entry under the provisions of paragraph 566, act of 1897, for “textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for.” (T. D. 21984; February 7, 1900.)

NATURAL GAS.

Natural gas exempt from duty under paragraph 496, act of 1890, as a “crude bitumen,” or under paragraph 651 of said act as a “crude mineral, not advanced in value by manufacture,” etc., and not dutiable under section 4 as a raw or unmanufactured article not enumerated.—*United States v. Buffalo Natural Gas Fuel Company* (19 Sup. Ct. Rep., 200) followed. (T. D. 20659—G. A. 4350; January 30, 1899.)

Natural gas free of duty as a crude mineral under paragraph 614, act of 1897, G. A. 4350. (T. D. 20712; February 20, 1899.)

Natural gas is exempt from duty under paragraph 614, act of 1897, as a crude mineral, and not dutiable under section 6 as an unenumerated raw or unmanufactured article, nor under paragraph 93 as crude bitumen.—*United States v. Buffalo, etc., Company* (19 Sup. Ct. Rep., 200) followed; compare G. A. 4350. (T. D. 20757—G. A. 4364; February 21, 1899.)

NAVAL AND MILITARY SUPPLIES.

Free entry of. (T. D. 19177; circular 60, April 4, 1898.)

Free entry of naval and military supplies at custom-houses, without reference of each case to Department for authority. (T. D. 19209; April 9, 1898.)

NEAT CATTLE. (See Cattle; Disinfection of hides; Hides; Porto Rico, neat cattle.)

NECKLACES. (See Beads, etc.)

NECKS FOR VIOLINS. (See Violin necks.)

NEEDLE ANTIMONY. (See Antimony.)

NEEDLE BOOKS.

Furnished leather needle cases, lined with silk, having two flannel leaves, and containing hand sewing needles, dutiable as entireties, and not as coverings, leather being component material of chief value, dutiable at 35 per cent ad valorem under paragraph 450, act of 1897. (T. D. 20043—G. A. 4265; September 10, 1898.)

NEEDLE WIRE.

Needle wire over twenty-five one-thousandths of an inch thick dutiable at 45 per cent under paragraph 137, act of 1897. The limitation of thickness held not to apply to round wire. (T. D. 21586—G. A. 4546; September 6, 1899.)

NEEDLES.

Peasley's perineum needles in leather cases dutiable as "all other needles not specially provided for" at 25 per cent ad valorem under paragraph 150, act of 1894. (T. D. 19356—G. A. 4147; May 17, 1898.)

NEEDLES, BARB. (See Barb needles.)

NEGATIVES.

Not classifiable as photographic dry plates under act of 1897. (T. D. 21055—G. A. 4420; April 21, 1899.)

NESTS, BIRDS, CHINESE. (See Birds' nests.)

NET EMBROIDERIES.

Invoicing of, from St. Gall. (See Embroideries.)

NETHERLANDS SUGAR. (See Countervailing duty; Sugar.)

NETHERLANDS, SUPPLIES FOR CONSULATES OF. (See Consular officers.)

NETS, COTTON LACE. (See Cotton.)

NETTING. (See Lace nets or nettings; Metal netting.)

NEWPORT, R. I.

Privileges of immediate-transportation act restored to. (T. D. 21575; September 7, 1899.)

NEW YORK ASSOCIATION OF SEWING SCHOOLS.

Exhibits of sewing, etc., done by children abroad may be imported free of duty under indefinite bond given by New York Association of Sewing Schools, in accordance with joint resolution of February 24, 1897. (T. D. 19182; April 5, 1898.)

NEW ZEALAND.

Parcels-post convention between United States and New Zealand. (T. D. 22313; circular 97, June 25, 1900.)

NIAGARA FALLS.

Port of. (T. D. 19143; circular 52, March 25, 1898.)

NICARAGUA.

Parcels-post convention between United States and Nicaragua. (T. D. 22313; circular 97, June 25, 1900.)

NICKEL GOODS.

Nickel rods and sheets dutiable at 6 cents per pound under paragraph 167½, act of 1894, as nickel or alloy of any kind of which nickel is the component material of chief value. (T. D. 19776; July 27, 1898.)

NITRATE SALTS. (See Thorium oxide or nitrate salts)

NITRO-BENZOL.

Nitro-benzol, known as "artificial oil of bitter almonds" and "oil of mirbane," which is a product of coal tar, and not medicinal, nor a color or dye, free of duty, under paragraph 524, act of 1897. (T. D. 21947; January 24, 1900.)

NOGALES, ARIZ.

Privileges of immediate-transportation act extended to. (T. D. 22167; circular 49, April 20, 1900.)

NOMENCLATURE, CODE OF COMMERCIAL. (T. D. 18853; January 22, 1898.)**NONADHESIVE SHEATHING FELT.** (See Sheathing felt.)**NONRESIDENT CONSIGNEE.** (See Entry of merchandise.)**NORWAY.**

No disinfection of hides of neat cattle from. (T. D. 20582; January 23, 1899.)

NURSERY STOCK.

Plants not "bulbs, bulbous roots, or corms," dutiable under paragraph 251, act of 1897.—Classification of flowering plants, etc., as nursery or greenhouse stock under paragraph 252, act of 1897. (T. D. 20449—G. A. 4320; December 19, 1898.)

NOTTINGHAM MACHINE LACE. (See Lace.)**NUMBERING GENERAL-ORDER IMPORTATIONS.** (See General-order importations.)**NUTGALL, AQUEOUS EXTRACT OF.**

Classification of aqueous extract of nutgall as a nonenumerated article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 19052; March 7, 1898.)

Extract of nutgalls, or an aqueous solution consisting of the ground excrescence known as nutgalls and water, is dutiable at one-fourth of a cent per pound and 10 per cent ad valorem either directly under the provisions in paragraph 20, act of 1897, for "excrescences" or for "nutgalls * * * advanced in value or condition by refining, grinding, or other process," or under the similitude clause of section 7 of said act. (T. D. 22278—G. A. 4716; June 11, 1900.)

Nutgalls, aqueous extract of, dutiable under section 7 and paragraph 1, act of 1897, by similitude to tannic acid.—Treasury decision 19052 revoked. (T. D. 22529; October 9, 1900.)

NUTS, CALTROP. (See Water chestnuts.)**NUTS, GROUND OLIVE.** (See Olive nuts, ground.)**O.****OAT BAGS, COST OF, ETC.** (See Bags, grain.)**OAT HULLS.** (See, also, Chopped feed.)

Oat hulls, ground or unground, dutiable at 10 cents per 100 pounds under paragraph 231, act of 1897. (T. D. 20858; March 16, 1899.)

OATHS.

Customs and Revenue Marine. (T. D. 19329; circular 80, May 11, 1898.)

Form of oath on entry of herring, product of American fisheries. (T. D. 18768; January 5, 1898.)

Oaths of emigrants as to household effects may be taken before Canadian justices of the peace without official seal, provided certificate is duly attested by a notary public under seal. (T. D. 19009; February 25, 1898. T. D. 19215; April 11, 1898.)

OBSCENE PICTURES.

Obscene pictures covered by an entry for warehouse and transportation, intended for exportation, considered an importation, and subject to prohibitive provisions of section 16, act of 1897, if covered by a transit entry not subject to prohibition. (T. D. 21966; February 1, 1900.)

OCHER.

Ocher, pulverized and washed, freedom from grit indicates that the earth is not crude; dutiable at three-eighths of a cent per pound under paragraph 49, act of 1897. (T. D. 21263—G. A. 4455; June 12, 1899.)

ODOR AND PERFUME FLASKS. (See Jewelry.)

OFFICERS OF THE CUSTOMS, SIGNATURES. (See Signatures of officers of the customs.)

OFFICIAL CORRESPONDENCE, MEXICO, STAMPING. (See Correspondence.)

OIL. (See, also, Almond oil; Camphor oil; Ichthyol, oil of; Olive oil; Sod oil.)

Chinese wood oil produced from seed of *Aleurites cordata*, dutiable at 25 per cent ad valorem under paragraph 3, act of 1897. Not a nut oil. (T. D. 19907—G. A. 4237; August 12, 1898.)

OIL, BITTER ALMOND. (See Almond oil; Nitro-benzol.)

OIL, COD. (See Cod oil.)

OIL, DEAD. (See Carbolineum; Coal-tar products.)

OIL PAINTINGS, FRAMES FOR. (See Frames for paintings.)

OIL, PEANUT. (See Peanut oil.)

OLD CANNON.

Importations from Cuba are dutiable at the rates prescribed in the tariff act of 1897. G. A. 4515 and G. A. 4594 followed.—Old cannon, composed of copper 91.09 per cent and tin 7.05 per cent (the remaining components not being determined), although practically worthless for use in war as against modern ordnance, are nevertheless dutiable as manufactures of metal, and are not free of duty as "composition metal of which copper is a component material of chief value." *Dwight v. Merritt*, 140 U. S., 213, referred to. (T. D. 22019—G. A. 4659; February 14, 1900.)

OLEIC ACID, OR RECOVERED OIL.

Dutiable under paragraph 3, act of 1897. (T. D. 22501; September 21, 1900.)

OLEOMARGARINE.

Internal-revenue tax in Porto Rico, 2 cents per pound. (T. D. 22236; circular 70, May 19, 1900.)

OLIVE JARS. (See Jars.)

OLIVE NUTS, GROUND.

Dutiable as a drug advanced in value at one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897. (T. D. 19983—G. A. 4248; August 25, 1898.)

Dutiable at 10 per cent ad valorem under paragraph 24, act of 1890, as "nuts, not edible, advanced in value or condition by refining or grinding, or other process of manufacture." (T. D. 18816; January 17, 1898.)

Dutiable at 10 per cent ad valorem under paragraph 24, act of 1890, or under paragraph 16½, act of 1894, according to date of importation, as nuts advanced in value by refining or grinding, or by other process of manufacture. (T. D. 19093—G. A. 4092; March 10, 1898.)

OLIVE OIL.

Olive oil fit only for manufacturing purposes, although packed in second-hand petroleum tins, exempt from duty under paragraph 626, act of 1897. (T. D. 19902—G. A. 4232; August 11, 1898.)

Olive oil of a low price, and imported in barrels, and not possessing qualities requisite for olive oil for eating, although eaten by a certain class of people, free of duty under paragraph 626, act of 1897. (T. D. 21178; May 24, 1899.)

Olive oil for manufacturing or mechanical purposes, and fit only for such use, whether in casks or tins, and valued at not more than 60 cents per gallon, is entitled to free entry under paragraph 626, act of 1897, and is not dutiable

OLIVE OIL—Continued.

under paragraph 40. Its use as an article of food by a small class of persons is not sufficient to take it out of the provisions of said paragraph 626, on the ground of its being "fit" for use as food. (T. D. 21288—G. A. 4459; June 20, 1899.)

To entitle olive oil to free entry it must be for manufacturing or mechanical purposes, unfit for other uses, and be worth not more than 60 cents per gallon. If any of these three conditions be lacking, it is dutiable. (T. D. 21613—G. A. 4557; September 14, 1899.)

OLIVES.

Olives in 1 and 2 gallon tins dutiable at 25 cents per gallon under paragraph 264, act of 1897. (T. D. 19275; April 26, 1898.)

OLD TOM GIN. (See, also, Bottles, etc.)

Returns of contents of bottles containing Burnett & Co.'s Old Tom Gin for assessment. (T. D. 20898; March 23, 1899.)

ONIONS, EVAPORATED.

Evaporated onions, manufactured from imported fresh onions, "manufactured article" within contemplation of section 30, act of 1897. (T. D. 19297; April 30, 1898.)

ONYX. (See, also, Agate.)

Importations of Mexican onyx in blocks or lumps too small and irregular for measurement may be weighed, and dutiable quantity determined on basis of 180 pounds to the cubic foot, with an allowance of 20 per cent for irregularities and waste. (T. D. 21839; December 13, 1899.)

Mexican onyx, a species of marble known as onyx, is dutiable as onyx under paragraph 114, act of 1897. (T. D. 20888—G. A. 4392; March 21, 1899.)

OPAL BUTTONS.

Opals cut in the form of small buttons, pierced or drilled with four holes each, dutiable at 50 per cent ad valorem under paragraph 414, act of 1897. (T. D. 22043; February 28, 1900.)

OPALS. (See Cut amethysts and opals.)

OPIUM.

Importation of opium by Chinese. (See Chinese.)

Opium not prepared for smoking, nor classified as a preparation of opium, containing less than 9 per cent of morphia, may be exported without payment of duty or with benefit of drawback. (T. D. 20866; March 18, 1899.)

OPTICAL INSTRUMENTS. (See Photographic lenses.)

ORANGE BOXES.

Boxes containing oranges and lemons, made in part from thin wood the product of the United States, dutiable at 15 per cent ad valorem, under paragraph 216, act of 1894, notwithstanding the importers failed to comply with regulations of the Department applicable thereto. (T. D. 20825; March 13, 1899.)

Cost of orange boxes a nondutiable charge under decision of United States Supreme Court in case of *Robertson v. Bradbury* (132 U. S., 491), arising under act of 1883. (T. D. 18818; January 17, 1898.)

The Board of General Appraisers, sitting as a board of classification, under section 14, act of June 10, 1890 (26 U. S. Stat., 131), is invested by law with authority to pass on the legal validity of regulations issued by the Secretary of the Treasury and designed for the convenient administration of tariff laws; and this jurisdiction is commensurate with that of the courts.—On the reimportation of shoofs of American origin in the form of boxes for oranges and lemons, their identity may be proved before the Board of General Appraisers according to the ordinary rules of evidence and without regard to the regula-

ORANGE BOXES—Continued.

tions of the Secretary of the Treasury, where, as in the case of paragraph 216, act of 1894, Congress has not provided that proof shall be made under such regulations as the Secretary of the Treasury may prescribe. See article 337, Customs Regulations of 1892; circular 155, T. D. 16473, July 15, 1895. *Pascal v. Sullivan* (21 Fed. Rep., 496); *United States v. Goodsell* (91 Fed. Rep., 519), affirming *in re Goodsell* (G. A. 3880), followed. (T. D. 20990—G. A. 4408; April 6, 1899.)

ORANGE PEEL. (See, also, Lemons and oranges, etc.)

Orange peel preserved in brine in casks is dutiable at 2 cents per pound under the specific provision for "orange peel * * * preserved," in paragraph 267, act of 1897, and is not exempt from duty, as claimed, under paragraph 627 of said act. The testimony of a single interested witness is not sufficient to establish a commercial usage. (T. D. 21156—G. A. 4439; May 16, 1899.)

Orange peel, pliable pieces of, not preserved, candied, or dried, free of duty under paragraph 627, act of 1897. (T. D. 19422—G. A. 4161; May 28, 1898.)

Orange peel imported in natural condition and dried from exposure to air entitled to free entry under paragraph 627, act of 1897. (T. D. 20457; December 23, 1898.)

Orange peel, shredded, not exempt from duty as not dried under paragraph 627, but dutiable as orange peel, dried, at 2 cents per pound under paragraph 267, act of 1897. (T. D. 20466—G. A. 4323; December 24, 1898.)

Orange and lemon peel in brine are dutiable at 2 cents per pound under the provision in paragraph 276, act of 1897, for "orange peel and lemon peel, preserved." G. A. 4439, to that effect, was affirmed, by consent, in the United States circuit court for the southern district of New York on January 2, 1900. (T. D. 21919—G. A. 4632; January 12, 1900.)

Orange peel preserved in brine dutiable at 2 cents per pound under paragraph 267, act of 1897. (T. D. 21948; January 25, 1900.)

Orange peel which becomes dry through exposure to the atmosphere is not dutiable under paragraph 267, act of 1897, providing for "orange peel * * * preserved, candied, or dried," but is free of duty under paragraph 627 of said act.—G. A. 4161 followed. (T. D. 22020—G. A. 4660; February 15, 1900.)

Orange peel: No appeal from decision of Board of United States General Appraisers (G. A. 4660) holding that orange peel which has become dried through exposure to the atmosphere is entitled to free entry under paragraph 627, act of 1897. (T. D. 22041; February 28, 1900.)

ORANGE PULP.

Orange pulp made from oranges peeled and crushed and otherwise reduced to a pulp and packed in tin cans, without sugar or saccharine, is dutiable as fruit in its own juice at rate of 1 cent per pound and 35 per cent ad valorem, under paragraph 263, act of 1897.—G. A. 3661, *United States v. Rosenstein* (90 Fed. Rep., 801), and *Johnson v. United States* (66 Fed. Rep., 725) cited and followed; *Nordlinger v. United States* (69 Fed. Rep., 92) distinguished, and G. A. 4095 reversed. (T. D. 22436—G. A. 4749; August 9, 1900.)

ORANGES. (See Abandoned goods; Lemons, etc.)

ORANGES, BITTER, IN TINS.

Bitter oranges, peeled and sliced, and put up in tins in their own juice, dutiable at 1 cent per pound under paragraph 266, act of 1897, as oranges. (T. D. 19096—G. A. 4095; March 11, 1898.)

Bitter oranges, peeled and sliced, and put up in tins in their own juice, dutiable at 1 cent per pound and 35 per cent ad valorem under paragraph 263, act of 1897.—Appeal from the decision of the Board, G. A. 4095. (T. D. 19163; March 31, 1898.)

ORANGES, BITTER, IN TINS—Continued.

Bitter oranges in tins dutiable as fruits preserved in their own juices at 1 cent per pound and 35 per cent ad valorem under paragraph 263, act of 1897.—G. A. 4095 overruled. (T. D. 20454; December 22, 1898.)

ORES. (See, also, Cerium; Lead; Manganese ores.)

Crude ores, removing impurities from, not a process of manufacture. (T. D. 19109; March 17, 1898.)

Imported ores shipped from the port of arrival under warehouse and transportation entries without appraisement to bonded smelters may be rewarehoused at port of arrival under partial entries. (T. D. 22457; August 24, 1900.)

Lead-bearing ores imported and entered for warehousing at a bonded smelter prior to the passage of the act of 1897, but remaining within the custody of Government officers at said smelter at the time said act took effect, are dutiable under its provisions, and not under those of the act of 1894. For goods to be dutiable under the latter act they must have been either imported and entered for consumption or withdrawn for consumption and removed from Government custody while said act was in effect.—United States v. Goodsell, 84 Fed. Rep., 439, applied; *in re Kitz*, G. A. 4356. (T. D. 20801—G. A. 4373; March 2, 1899.)

ORIENTAL CURTAINS. (See Appliquéd goods.)**ORNAMENTS FOR CHRISTMAS TREES.** (See Candle holders; Christmas-tree ornaments.)**ORNAMENTS, HOUSEHOLD.** (See Household ornaments.)**ORRIS ROOT.** (See Crude drugs.)**Ovens, COKE, FIRE BRICK AS LININGS FOR.** (See Fire brick.)**OVERALL BUCKLES.** (See Buckles.)**OWNER'S DECLARATIONS.** (See Declarations.)**OXFORD CAPS.** (See Regalia.)**OXIDE OF IRON.** (See, also, Colors.)

Oxide of iron which has been used to purify coal gas by abstracting sulphur therefrom dutiable at 10 per cent ad valorem under section 6, act of 1897, as an unenumerated unmanufactured article. (T. D. 19355—G. A. 4146; May 17, 1898.)

P.**PACKAGES, BREAKING OF, AND ABSTRACTION OF CONTENTS.**

Regulations to prevent losses or abstraction from packages of imported merchandise while in customs custody or to fix the responsibility therefor. (T. D. 22061; March 7, 1900.)

PACKAGES, MARKING. (See Marking of imported goods.)**PACKAGES, PARCELS-POST.** (See Parcels-post.)**PACKAGES, SAMPLE.** (See Sample packages.)**PACKING CHARGES—DUTIABLE VALUE.**

Packing charges and cases, when used as coverings and not specifically exempted from duty, should be added to the price paid per yard in ascertaining the dutiable value of woven cloth per yard. Both items constitute the purchase price and market value of the merchandise and form the basis of ad valorem assessment of duty.—United States v. Wood (85 Fed. Rep., 212) and United States v. Keene (84 Fed. Rep., 330), cited and followed; Treasury decision 20358 approved, and United States v. Dickson (73 Fed. Rep., 195) and G. A. 4757 distinguished. (T. D. 22469—G. A. 4759; September 4, 1900.)

PACKING, METALLIC. (See Metallic packing.)**PADDY.** (See Rice seed.)**PADS, GELATIN.** (See Gelatin pads.)

PAINTINGS. (See, also, Art, works of; Artists, American; Frames for paintings; Reciprocity with France; Splashes or mats.)

Square or oblong pieces of china or porcelain upon which portraits or pictures are painted with chemical colors and fired in a kiln dutiable at 35 per cent ad valorem under paragraph 85, act of 1894, as "plaques * * * painted * * * or otherwise decorated in any manner," and not free as paintings in oil or water colors. (T. D. 20453; December 21, 1898.)

PAINTINGS ON TILE. (See Tiles.)

PALMBAST. (See Porto Rico, protest.)

PALM LEAVES.

Dyed or painted palm leaves similar to those held free under the act of 1894 (*in re* Sheldon, G. A. 3398) held not free under either paragraph 552 or 617, act of 1897, but dutiable at 30 per cent ad valorem under paragraph 449, act of 1897. (T. D. 19982—G. A. 4247; August 25, 1898.)

Palm leaves dyed and painted held not to be palms under paragraph 251, act of 1897. (T. D. 21625—G. A. 4560; September 22, 1899.)

PAPAW MILK.

Papaw milk free of duty as a "crube nonedible drug" under paragraph 470, act of 1894. (T. D. 20905; March 25, 1899.)

Papaw milk exempt from duty as a crude nonedible drug under paragraph 470, act of 1894.—Judicial affirmance of G. A. 3687. (T. D. 21347—G. A. 4474; June 30, 1899.)

Papaw milk dutiable as a medicinal preparation under paragraph 68, act of 1897, at 25 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4474. (T. D. 21381; July 12, 1899.)

Papaw milk imported in a liquid form, in its natural crude condition, free of duty as a crude nonedible drug under paragraph 548, act of 1897. (T. D. 22240; May 22, 1900.)

Papaw milk, being the juice of the papaw melon in liquid form and in its natural crude condition, is free of duty as a drug, not edible and in a crude state, under paragraph 548, act of 1897, and is not dutiable under paragraph 68 as a medicinal preparation not containing alcohol.—*In re* American Ferment Company (G. A. 4474) and *United States v. Lehn* (suit 2970) followed. Note Treasury decision 22240. (T. D. 22451—G. A. 4755; August 20, 1900.)

PAPER. (See, also, Envelopes, flat; Screens.)

Absorbent—

Dutiable under act of 1890 at 25 per cent ad valorem as paper not specially provided for. (T. D. 18780; January 10, 1898.)

Comb marble paper—

Printed surface-coated paper, known commercially as comb marble paper, chiefly used in bookbinding, dutiable as surface-coated paper at 2½ cents per pound and 15 per cent ad valorem under paragraph 398, act of 1897. (T. D. 20073—G. A. 4270; September 15, 1898.)

Gummed—

Gummed paper dutiable at 20 per cent ad valorem as manufacture of paper under paragraph 313, act of 1894. (T. D. 22013; February 16, 1900.)

Lithographic transfer. (See Lithographic transfer paper.)

Photographic—

Paper surface coated with baryta, expressly for photographic purposes, and suitable for ultimate use as such, is dutiable at 30 per cent ad valorem under the provision in paragraph 398, act of 1897, for "albuminized or sensitized paper, or paper otherwise surface coated for photographic purposes," and not at 2½

PAPER—Continued.

Photographic—Continued.

cents per pound and 15 per cent ad valorem under the provision in the same paragraph for "surface-coated paper not specially provided for." (T. D. 19229—G. A. 4125; April 12, 1898.)

Tissue paper—

A very light paper, soft, semitransparent, long fibered and dull finished, highly absorbent, and much used by dentists, and also used for making paper napkins, is dutiable at 25 per cent under paragraph 422, act of 1890, as paper not specially provided for, and not as "tissue paper" under paragraph 419.—*United States v. Moses* (84 Fed. Rep., 329); *in re Lawrence Stationery Company et al.*, G. A. 1430, followed. (T. D. 19069—G. A. 4089; March 8, 1898.)

Tissue paper, printed or colored, dutiable at 5 cents per pound and 15 per cent ad valorem under paragraph 397, act of 1897. (T. D. 19483—G. A. 4177; June 9, 1899.)

Wood shaving paper. (See *Wood*.)

PAPER BOXES, FANCY.

Boxes made of pasteboard, covered with blue surface-coated paper, the cover of the box being ornamented with a bronze picture of a girl at a spinning wheel, with lettering also in bronze, and with a narrow border of gilt braid of surface-coated paper pasted on the cover, are fancy boxes made of paper, and are dutiable as such at 45 per cent ad valorem under paragraph 405, act of 1897, and not as manufactures of paper not otherwise provided for. (T. D. 22412—G. A. 4741; August 6, 1900.)

Certain candy boxes, of paper, in forms of a fish, a loaf of bread, and an apple, dutiable as fancy boxes at 45 per cent ad valorem under paragraph 405, act of 1897. (T. D. 19490—G. A. 4184; June 11, 1898.)

PAPER CIGAR CASES. (See *Smokers' articles*.)

PAPER STOCK. (See *Jute waste*.)

PAPER WASTE.

Old gunny cloth or bagging, made of jute, is dutiable at 10 per cent ad valorem as "waste not specially provided for" under paragraph 463, act of 1897, and not at six-tenths of a cent per square yard as "bagging for cotton, gunny cloth, and similar fabrics suitable for covering cotton," under paragraph 344. It can not be held free of duty under paragraph 632 as "old gunny cloth and old gunny bags *fit only to be converted into paper*." The phrase "fit only to be converted into paper" means "unfit for any other manufacture." The new uses to which old gunny cloth or waste bagging has been put in recent years operate to take it out of the purview of said paragraph 632. (T. D. 20960—G. A. 4406; March 31, 1899.)

PAPER WEIGHTS.

So-called "snowstorm" paper weights, composed of blown glass, alabaster, and other materials, blown glass being the component material of chief value and the other components being substantial essential elements of the completed articles, are dutiable at 45 per cent ad valorem, under paragraph 112, act of 1897, as manufactures of glass, and not as blown glass ware," at 60 per cent ad valorem, under paragraph 100 of said act.—*Borgfeldt v. United States* (78 Fed. Rep., 809); *in re R. Hoehn Company* (G. A. 4035) followed; *in re Meyer Brothers Drug Company* (G. A. 4223) distinguished. (T. D. 22650—G. A. 4818; December 1, 1900.)

PAPRIKA.

Paprika held to be capsicum, or red pepper, and dutiable at 2½ cents per pound under paragraph 287, act of 1897. (T. D. 20886—G. A. 4390; March 18, 1899.)

PARASOL COVERS. (See *Lace* articles.)

PARCELS-POST. (See, also, *Cigars*; *Entry of merchandise*; *German parcels-post convention*; *Postal-convention packages*.)

Regulations for collecting duties on merchandise arriving by. (T. D. 21698; circular 127, October 25, 1899.)

Parcels-post packages closed by means of sewing or pasting to be treated as unsealed. (T. D. 22390; circular 123, July 28, 1900.)

Treasury decision 19393; May 27, 1898. T. D. 20629; January 30, 1899. T. D. 22204; circular 64, May 4, 1900. T. D. 22313; circular 97, June 25, 1900.

PARCHMENT PAPER.

Certain paper made from wood pulp, commercially known as imitation parchment paper, "parchment No. 2," or grease-proof wrapping paper, dutiable at 20 per cent ad valorem under act of 1894. (T. D. 22064; March 9, 1900.)

Paper made from wood pulp, subjected only to the single process of immersion in an alkaline solution, and not commercially known as parchment paper, imported under act of 1894, is dutiable at 20 per cent ad valorem under paragraph 310 of said act as paper not specially provided for, and not as "parchment paper" under paragraph 308 of said act. Such paper, when imported under the act of 1897, is dutiable as paper not specially provided for at 25 per cent ad valorem under paragraph 402, and not as parchment paper under paragraph 398 of said act.—*United States v. C. D. Stone & Co.*, acquiesced in by the Treasury Department in T. D. 22064, followed. (T. D. 22163—G. A. 4701; April 17, 1900.)

Paper made from rags and treated under various processes which render it translucent, and known commercially as parchment tracing paper, is dutiable as parchment paper under paragraph 398, act of 1897, at 2 cents per pound and 10 per cent ad valorem, and is not dutiable as a drawing paper.—*United States v. Stone* (101 Fed. Rep., 713) cited. (T. D. 22578—G. A. 4793; October 30, 1900.)

PASSENGERS' BAGGAGE. (See *Baggage*; *Cording and sealing*.)**PASTA MACK.**

A toilet preparation known as Pasta Mack, in which alcohol is used, dutiable at 60 cents per pound and 45 per cent ad valorem under paragraph 2, act of 1897. (T. D. 19771—G. A. 4219; July 21, 1898.)

PASTE.*Compositions of—*

Jewel-shaped disks of glass or composition, cut into facets in imitation of precious stones, dutiable at 10 per cent ad valorem under paragraph 420, act of 1883, as compositions of paste, not set. (T. D. 19231; April 13, 1898.)

Imitation diamonds. (See *Diamonds*, imitation.)*Manufactures of—*

Articles in the form of buttons, with metal shank and back, set with imitation diamonds, commercially known as paste (paste being chief component) and not as buttons or jewelry, dutiable under paragraph 351, act of 1894, as manufactures of paste at 25 per cent ad valorem, and not as buttons of glass under paragraph 317.—*United States v. Marshall Field & Co.* (85 Fed. Rep., 862) followed. (T. D. 19531—G. A. 4194; June 20, 1898.)

PASTE, ANCHOVY AND BLOATER.

Anchovy paste, bloater paste, shrimp paste, and essence of anchovies imported under the act of 1890 are dutiable at 30 per cent ad valorem under paragraph 295 of said act as "fish packed in any other manner." Anchovy paste, bloater paste, and shrimp paste imported under the act of 1894 are dutiable at 20 per cent ad valorem under paragraph 211 of said act as "fish packed in any other manner." Essence of anchovies is a sauce, and is dutiable at 30 per cent ad

PASTE, ANCHOVY, AND BLOATER—Continued.

valorem under the act of 1894 as such under paragraph 198 of said act.—*Bogle v. Magone* (152 U. S., 623); *in re Johnson et al.* (56 Fed. Rep., 822) followed. (T. D. 22176—G. A. 4703; April 19, 1900.)

Dutiable at 25 per cent ad valorem under paragraph 283, act of 1883, as "fish prepared or preserved." (T. D. 18813; January 17, 1898.)

PASTILLES DE REGLISSE. (See Confectionery.)

PATENTED ARTICLES.

No provision of law granting the exclusive right to owners of patents of importing patented articles. (T. D. 19008; February 25, 1898.)

No provision of law relating to importation of patented articles. The fact that the importation of a patented article is not prohibited does not affect exclusive rights of owners under patent laws. (T. D. 19104; March 16, 1898.)

PATTERNS, SLIPPER. (See Cotton slipper patterns.)

PAVING POSTS. (See Additional duty.)

PAVING TILES. (See Tiles.)

PEACH KERNELS.

Peach kernels free of duty under paragraph 470, act of 1894, as nonedible drugs.—

No appeal from decision of the court sustaining finding of Board of General Appraisers, T. D. 18066. (T. D. 21159; May 18, 1899.)

Peach or apricot kernels held not to be almonds, but free under paragraph 548, act of 1897.—Judicial affirmance. (T. D. 21567—G. A. 4540; August 31, 1899.)

PEANUT OIL.

Peanut oil free under paragraph 626, act of 1897, as nut oil. How distinguished from Chinese wood oil. (T. D. 21475—G. A. 4514; August 3, 1899.)

PEARL HARDENING.

An article classed as artificial sulphate of lime, dutiable as pearl hardening for paper-makers' use, at 20 per cent ad valorem under paragraph 91, act of 1897. (T. D. 19581—G. A. 4202; June 24, 1898.)

PEARL SCALES. (See, also, Mother-of-pearl.)

Pearl scales for use in making knife handles not parts of knives, but dutiable as manufactures of mother-of-pearl at 35 per cent ad valorem under paragraph 450, act of 1897. (T. D. 19768—G. A. 4216; July 21, 1898.)

Pearl scales dutiable as parts of pocketknives under paragraph 153, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4216. (T. D. 19868; August 16, 1898.)

Pearl scales dutiable as manufactures of pearl at 35 per cent ad valorem under paragraph 450, act of 1897, and not as parts of pocketknives under the provisions of paragraph 153 of said act.—Judicial affirmance of G. A. 4216. (T. D. 21346—G. A. 4473; June 29, 1899.)

PEARLS. (See, also, Collar and cuff buttons.)

Classification of split and drilled pearls as unenumerated manufactured articles under section 6, act of 1897.—Treasury decision 19504 revoked. (T. D. 19816; August 6, 1898.)

Drilled pearls are not dutiable under the provision in paragraph 436, act of 1897, for "pearls in their natural state not strung or set," having been well advanced from the condition of pearls in their natural state to pearls strung or set. (T. D. 19487—G. A. 4181; June 11, 1898.)

Half pearls or split pearls, so called, are not dutiable at 10 per cent ad valorem (either directly or by assimilation or otherwise) under the provisions of paragraph 436, for pearls in their natural state, etc., nor paragraph 435 for diamonds and other precious stones, having been changed from the condition of

PEARLS—Continued.

pearls in their natural state by sawing, etc., and not being known commercially or scientifically or in common speech as precious stones.—In strict commercial sense, the term precious stones includes only diamonds, rubies, sapphires, and emeralds, although sometimes applied to alexandrites, cat's-eye, and other fancy stones, which, however, are generally designated as semiprecious stones. (T. D. 19449—G. A. 4166; June 1, 1898.)

Imitation pearls, so called, in the form of spheres, and half spheres, made of glass, or of which glass is the component material of chief value, some of which are mounted on wire, are not commercially known or dutiable as "imitations of diamonds or other precious stones" under paragraph 435, act of 1897, but are dutiable at 45 per cent ad valorem under paragraph 112, except those mounted on wire, which are dutiable at 60 per cent ad valorem as parts of jewelry under paragraph 434 of said act. (T. D. 19447—G. A. 4164; June 1, 1898.)

Pearls, split, or half pearls, are dutiable at 35 per cent ad valorem by assimilation under paragraph 450, act of 1897, to "manufactures of mother-of-pearl and shell." (T. D. 19504; June 16, 1898.)

Pearls, drilled or pierced, not set or strung, dutiable at the rate of 50 per cent ad valorem as nonenumerated manufactured articles under the provisions of section 6, act of 1897. (T. D. 22046; March 2, 1900.)

Pearls drilled or pierced are not dutiable under the provision in paragraph 436, act of 1897, for "pearls in their natural state not strung or set." The decision of the Board in G. A. 4181 to that effect was affirmed by the United States circuit court for the southern district of New York in a decision rendered February 19, 1900, in the suit of C. L. Tiffany v. United States. Such pearls are not dutiable either under paragraph 435 or 436 at 10 per cent ad valorem, either directly or under the similitude clause of section 7, act of 1897. (T. D. 22140—G. A. 4692 April 7, 1900.)

PEARLS, IMITATION. (See Precious stones, imitations of.)

PEARS, AVOCADO OR ALLIGATOR.

Avocado or alligator pears, being entirely distinct from the common pear, are not dutiable under the provision for pears in paragraph 262, act of 1897, but are free of duty under the provision in paragraph 559 of said act for fruits, green, ripe, or dried, not specially provided for. (T. D. 22603—G. A. 4807; November 12, 1900.)

PEAT MOSS.

The new provision in the act of 1897 is not confined to peat moss for bedding horses, but covers peat-moss fiber for mattresses. (T. D. 21545—G. A. 4535; August 28, 1899.)

PEDIGREE, CERTIFICATES OF. (See, also, Animals; Sheep for breeding purposes; Stamp tax.)

Treasury decision 19926; August 23, 1898.

PEEL. (See Orange peel.)

PENAL BOND.

Goods reported by appraiser to be not properly marked under section 8, act of 1897, need not be appraised prior to demand for return of unexamined delivered packages under penal bond (Revised Statutes, 2899).—Bond forfeited in case of failure of importer to return goods to collector on demand. (T. D. 20217; October 20, 1898.)

Penalty of bond given on importation of tea under section 4, act of March 2, 1897, to be double the amount of estimated duties. (T. D. 21768; circular 137, November 15, 1899.)

PENAL DUTY. (See, also, Wire rope.)

Cattle subject to specific rates of duty under act of 1897 liable to penal duty under section 32, act of 1897, on account of undervaluation, as duty on cattle is regulated by value. (T. D. 19511; June 20, 1898.)

Cattle 1 year old or over dutiable either at a specific or an ad valorem rate, according to the value per head, under paragraph 218, act of 1897, are merchandise subject to a duty "based upon or regulated" by the value thereof; and additional or penal duty under section 32 of said act, amendatory of section 7, customs administrative act, accrues in case of undervaluation. *Contra*, it seems, as to cattle less than 1 year old. (T. D. 22598—G. A. 4802; November 8, 1900.)

Silk goods subject to specific rates of duty under act of 1897 liable to penal duty under section 32, act of 1897, on account of undervaluation, as duty is regulated by value. (T. D. 19240; April 19, 1898.)

PENKNIVES, MINIATURE.

Miniature penknives adapted and intended to be worn upon watch chains or guards as charms are dutiable at 60 per cent ad valorem as jewelry under paragraph 434, act of 1897. (T. D. 21195—G. A. 4443; May 25, 1899.)

PENSACOLA, FLA.

Designation of, as a port from which goods may be forwarded to the British Possessions. (T. D. 22052; March 5, 1900.)

PENS AND PENHOLDERS.

Pens and penholders are separately dutiable under the provisions of paragraphs 186 and 187, respectively, act of 1897, and are not dutiable as penholders because imported as entireties.—G. A. 2484 followed. (T. D. 22378—G. A. 4731; July 23, 1900.)

PEPPER, DECORTICATED.

Pepper, decorticated, free of duty under paragraph 667, act of 1897. (T. D. 21080—G. A. 4427; April 28, 1899.)

PEPPER SHELLS.

Pepper shells free of duty under paragraph 667, act of 1897. (T. D. 19900—G. A. 4230; August 11, 1898.)

Pepper shells dutiable as spices not specially provided for at 3 cents per pound under paragraph 287, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4230. (T. D. 19991; September 3, 1898.)

Pepper shells free as pepper unground under paragraph 667, act of 1897.—Judicial affirmance of G. A. 4230. (T. D. 20846—G. A. 4382; March 9, 1899.)

Pepper shells free of duty as pepper unground under paragraph 667, act of 1897. (T. D. 20737; February 24, 1899.)

PERFUME OR ODOR FLASKS. (See Jewelry.)**PERFUMERY.**

Victoria cachous classified as. (See Cachous, Victoria.)

PERIODICALS.

Certain fashion weeklies, entitled *The Queen* and *Madame*, free of duty under paragraph 621, act of 1897, as newspapers or periodicals. (T. D. 19453—G. A. 4170; June 2, 1898.)

Pamphlets issued monthly, entitled *Law Reports*, Chancery Division, free of duty as periodicals under paragraph 621, act of 1897. (T. D. 20037—G. A. 4259; September 9, 1898.)

Provision of paragraph 621, act of 1897, for "periodicals," does not cover a serial story; following G. A. 2401 and its affirmance, 71 Fed. Rep., 956. (T. D. 21756—G. A. 4596; November 10, 1899.)

PERIODICALS—Continued.

Supplement of a fashion publication called *Le Success*, a leading monthly fashion periodical, the supplement being furnished five times a year to subscribers to accompany the periodical, held to be free of duty under paragraph 562, act of 1894, as forming part of a periodical. (T. D. 20777; March 6, 1899.)

PERMIT OF DELIVERY. (See Entry of merchandise.)

PERSIAN KRAN. (See Coins, foreign.)

PERSONAL EFFECTS. (See, also, Baggage; Bicycles; Cameras.)

Articles purchased abroad by residents of the United States under paragraph 697, act of 1897, must be personal effects and subject to restrictions governing same. (T. D. 18928; February 4, 1898.)

Automobiles reimported not free of duty as personal effects, under act of 1897. (T. D. 22088; March 17, 1900.)

Citizens of the United States dying abroad, free entry of personal effects. (T. D. 19118; March 21, 1898. T. D. 22622—G. A. 4813; November 19, 1900.)

Effects of citizens of the United States dying abroad: The term "personal effects" in a statute, when not qualified or limited in signification by any associated words or clauses, means property or worldly substance of a personal character. As used in paragraph 636, act of 1897, the words are broad enough in scope to include all articles of personalty "not merchandise," *i. e.*, not imported as objects of trade and commerce, and would embrace household effects. The *Alpena* (7 Fed. Rep., 361, 362); *Arthur v. Morgan* (112 U. S., 495); *United States v. One Sorrel Horse* (22 Vt., 655; 27 Fed. Cas., 315, 316), and other cases cited and followed or approved.—Household effects of citizens dying abroad: The household effects of a United States citizen, residing and dying in a foreign country, when imported for use in the family of the decedent's son and not intended for sale, are entitled to free entry as "personal effects, not merchandise, of citizens of the United States dying in foreign countries," under said paragraph 636; and the collector erred in assessing the articles for duty at the rates which would have been applicable to them if imported in the usual course of trade. (T. D. 22622—G. A. 4813; November 19, 1900.)

Entry of personal effects under the act 1897. (T. D. 20972; circular 55, April 10, 1899. T. D. 22203; circular 63, May 4, 1900.)

Immediate transportation of personal effects under the act of February 23, 1887. (T. D. 21435; July 28, 1899.)

Medical books free under paragraph 504, act of 1897.—Professional instruments of foreign origin free if brought by immigrants.—Appraised value of foreign goods fixed by appraising officers and finding of appraiser can not be disturbed by Secretary of the Treasury.—Persons going abroad for study and those going abroad for pleasure subject to same rules governing importation of personal effects.—Bicycles of American origin free on reimportation, and collectors may waive regulation evidence.—Rule as to residents of United States remaining abroad for two years or less. (T. D. 21222; June 6, 1899.)

Personal effects purchased abroad by residents of the United States must be in the possession of the owner at time of arrival in this country to entitle them to free entry under paragraph 697, act of 1897. (T. D. 21161; May 19, 1899.)

Personal effects taken abroad by a resident of the United States free of duty on importation without regard to value or origin or lapse of time between arrival of owner and that of the effects. (T. D. 20907; March 25, 1899.)

Proceedings in case of personal effects taken aboard by passengers. (T. D. 19041; March 4, 1898.)

Rule as to free entry of personal effects purchased abroad by residents of the United States during a temporary stay in foreign territory for two or three days.—Rule as to entry of sealskin garments of domestic origin under act of December 29, 1897. (T. D. 21042; April 25, 1899.)

PESO OF VENEZUELA.

Depreciated currency. (T. D. 20626; January 27, 1899.)

PETROLEUM AND PETROLEUM PRODUCTS.

Countries imposing duties on. (T. D. 19263; circular 68, April 21, 1898.)

PETTY IMPORTATIONS. (See Importations, duty on petty.)

PFLAUMENMUS. (See Prune butter.)

PHENACETIN. (See, also, Medicinal preparations, etc.; Trade-marks.)

Phenacetin, a chemical compound, when imported bearing a name simulating that trade-mark, is in violation of section 11, act of 1897, and entry is not to be permitted. Not subject to provisions of section 9, act of June 10, 1890, when imported as "aristol." (T. D. 19433; June 3, 1898.)

Phenacetin dutiable under paragraph 67, act of 1897, as a medicinal preparation in the preparation of which alcohol is used. (T. D. 19593; July 1, 1898.)

PHILIPPINE ISLANDS. (See, also, Declarations, etc.)

Drawback law—

Merchandise exported to Philippine Islands entitled to benefits of drawback law. (T. D. 22157; April 17, 1900.)

Mail importations. (See Mails, importations by.)

PHILOSOPHICAL INSTRUMENTS. (See Instruments, philosophical and scientific; Lantern slides.)

PHOSPHATES.

Phosphates from Grand Connetable Island, consular invoices for shipment of, waived. (T. D. 22696; December 31, 1900.)

PHOTOGRAPHIC DRY PLATES.

Color glasses and negatives are not photographic dry plates, and are dutiable as manufactures of glass at 45 per cent ad valorem under paragraph 112, act of 1897. (T. D. 21055—G. A. 4420; April 21, 1899.)

PHOTOGRAPHIC LENSES.

Photographic lenses, mounted, dutiable at 35 per cent ad valorem under paragraph 100, act of 1894, as lenses, and not as optical instruments. (T. D. 20560; January 18, 1899.)

Photographic lenses, mounted in metal, dutiable at 35 per cent ad valorem under paragraph 100, act of 1894, as "lenses of glass or pebble, wholly or partly manufactured," and not under paragraph 98 as "optical instruments."—Decision of circuit court for the southern district of New York in *Anthony v. United States* (T. D. 20560), reversing G. A. 3838, followed. (T. D. 20703—G. A. 4359; February 10, 1899.)

PHOTOGRAPHIC PAPER. (See Paper.)

PHOTOGRAPHING ARTICLES IN BOND.

No provision in tariff law for importation of articles in bond without payment of duty for purpose of being photographed. (T. D. 20562; January 18, 1899.)

PHOTOGRAPHS. (See, also, Heliographs.)

Photographs mounted on canvas made of flax, stretched on a frame, completely covered over with oil paint, are not assessable as photographs. (T. D. 21329—G. A. 4469; June 27, 1899.)

PHTHALIC AND TETRA-CHLOR-PHTHALIC, AND ANHYDRIDE—ACIDS.

1. So-called phthalic acid or anhydride, a product of coal tar used in making the phthalein series of dyes, is exempt from duty under the provision for phthalic acid in paragraph 464, act of 1897. 2. Tetra-chlor-phthalic acid or anhydride is dutiable at 25 per cent ad valorem under the provision for "all other acids not specially provided for," etc., in paragraph 1 of said act, being a distinct and different article from phthalic acid, and not included in paragraph 464

PHTHALIC AND TETRA-CHLOR-PHTHALIC, AND ANHYDRIDE—ACIDS—Continued.

nor 524 of said act. It was held by the United States circuit court for the southern district of New York, along with so-called "phthalic acid, distilled," or phthalic anhydride, to be exempt from duty under the provisions of paragraph 473, act of 1890 (*in re* Roessler & Hasslacher Chemical Company and The Heller & Merz Company, suits 2633 and 2635), such provisions differed essentially, however, from the corresponding provisions of the act of 1897. (T. D. 22664—G. A. 4824; December 10, 1900.)

PIANO COVERS. (See Woolen flannel piano covers, etc.)

PIANOFORTE HAMMERS.

Pianoforte hammers held to be dutiable under paragraph 453, act of 1897, as parts of musical instruments. (T. D. 21590—G. A. 4550; September 7, 1899.)

Pianoforte hammers not parts of musical instruments, but dutiable as manufactures of wool.—Appeal from decision of Board of General Appraisers, G. A. 4550. (T. D. 21643; October 7, 1899.)

Pianoforte hammers manufactured of wool and wood, wool chief value, dutiable as manufactures of wool under paragraph 366, act of 1897. (T. D. 20360; November 25, 1898.)

PIASTER OF ALEPPO, SYRIA. (See Currency certificates.)

PICKETS.

Sawed strips or sticks of white pine 4 feet in length and 1 inch square, although imported to be turned into rollers, are bought, sold, and listed as pickets, and dutiable as such at 10 per cent ad valorem under paragraph 202, act of 1897. (T. D. 20243—G. A. 4299; October 25, 1898.)

PICKLED LIMES. (See Limes.)

PICKLED SHEEPSKINS. (See Sheepskins.)

PICTURE FRAMES. (See Frames for paintings.)

PICTURES, DECALCOMANIA. (See Decalcomania pictures.)

PICTURES, OBSCENE. (See Obscene pictures.)

PIECE-DYED CHINA SILKS. (See China silk, piece-dyed.)

PIERCED OR DRILLED PEARLS. (See Pearls.)

PIG-IRON CHARCOAL. (See Iron.)

PIG LEAD. (See, also, Drawback.)

Allowance for wastage on articles manufactured from pig lead produced from imported lead ores or imported lead bullion exported with benefit of drawback. (T. D. 21251; June 12, 1899.)

PIGMENTS OR COLORS. (See Colors.)

PILCHARDS. (See Fish.)

PILE FABRICS. (See, also, Corduroys; Plushes.)

Pile fabrics: Velours, which are brocaded pile fabrics or fabrics with a pile in narrow ridges parallel to the warp, are not dutiable as plushes, velvets, velveteens, or corduroys, but as other pile fabrics. Velours of which flax is the component material of chief value are dutiable under paragraph 342, act of 1897. Velours composed of ramie or of which ramie is the component material of chief value are dutiable under paragraph 315 of said act. (T. D. 19482—G. A. 4176; May 18, 1898.)

Pile fabrics, known as "velours renaissance" and otherwise, woven in the Jacquard loom, with figures in the nature of velvet or plush with raised cut threads, and which are used for upholstery purposes, and composed of cotton, are dutiable at 47½ per cent ad valorem under paragraph 315, act of 1897, and not at 60 per cent ad valorem under the provision for flax plush under paragraph 342 of the same act. (T. D. 19489—G. A. 4183; June 11, 1898.)

PILING.

Instructions as to classification of logs capable for use in making spars or in building wharves. (T. D. 21868; December 22, 1899.)

Spruce round unmanufactured timber, being generally unsuitable for use in wharf building or as spars, and being chiefly used for other than such purposes, is entitled to free entry under paragraph 699, act of 1897. To make such timber dutiable as "round timber used for spars or in building wharves," it must be shown that its chief use is for spars or building wharves.—*Magone v. Weiderer* (159 U. S., 555); *Meyer v. Cadwalader* (89 Fed. Rep., 963); *Magone v. Heller* (150 U. S., 70) cited. (T. D. 22122—G. A. 4685; March 29, 1900.)

PILL BOXES.

Pill boxes, round and square, made of cardboard, dutiable at 35 per cent ad valorem under paragraph 407, act of 1897, as manufactures of paper. (T. D. 19488—G. A. 4182; June 11, 1898.)

PILLOWS. (See Feather beds and pillows.)

PINEAPPLES. (See, also, Barrels containing pineapples.)

Act of 1897, paragraph 268, provides for "Pineapples * * * in bulk, seven dollars per thousand," without reference to size or quality, and small nubbins can not be counted two for one. (T. D. 19121; March 22, 1898.)

On an importation of pineapples, some of which become rotten in transit, and are cast into the dump, it is proper for the collector to allow for such damaged portion as a short shipment, in accordance with the ruling of the United States circuit court in *Shaw v. Dix*, 72 Fed. Rep., 166. (T. D. 19774—G. A. 4222; July 26, 1898.)

Short shipment of damaged pineapples.—Appeal from decision of Board of General Appraisers, G. A. 4222. (T. D. 19851; August 10, 1898.)

PINE CONES.

Pine cones free of duty as a crude vegetable substance under paragraph 617, act of 1897, and not dutiable as nuts, as assessed. (T. D. 20038—G. A. 4260; September 9, 1898.)

Pine cones containing seeds dutiable at 30 per cent ad valorem under paragraph 254, act of 1897, as "seeds of all kinds not specially provided for."—G. A. 4260 not accepted. (T. D. 20138; October 6, 1898.)

PINE LUMBER. (See Lumber.)

PINE, WHITE, STRIPS. (See White-pine strips.)

PINS.

Pins with glass heads excluded from paragraph 188, act of 1897. (T. D. 19129—G. A. 4102; March 17, 1898.)

PINS AND HAT ORNAMENTS.

Certain pins set with imitation precious stones dutiable as "pins," and certain pins which are hat ornaments dutiable as manufactures of glass under act of 1890. (T. D. 18897; January 31, 1898.)

PINS, MOURNING, IN BRASS BOXES.

Brass boxes containing mourning pins, although costing more than the pins, held by the court not to be unusual coverings and not subject to additional duty. (T. D. 18770; January 7, 1898.)

PIPE CLAY.

Pipe clay for whitening leatherwork dutiable as clay wrought or manufactured under paragraph 93, act of 1897. (T. D. 21639—G. A. 4565; September 27, 1899.)

PIPES, MOUTHPIECES FOR. (See Smokers' articles.)

PIQUETS.

Ornamental stems and leaves.—Certain piquets of dyed natural grasses dutiable at 50 per cent ad valorem under paragraph 425, act of 1897. (T. D. 21459—G. A. 4511; July 31, 1899.)

PLANKING, SHIP. (See Ship's timber and planking.)

PLANT BULBS.

Caladium bulbs entitled to free entry under paragraph 656, act of 1897, as non-edible bulbs. (T. D. 19903—G. A. 4233; August 11, 1898.)

PLANTS, LIVE, SEIZURE OF. (See Seizure.)

PLANTS, ROSE. (See Rose plants.)

PLASTER ROCK.

Plaster rock, not being used exclusively as manure, is not free of duty as such under paragraph 569, act of 1897, but dutiable at 50 cents per ton under paragraph 91 of said act. (T. D. 19496—G. A. 4190; June 14, 1898.)

PLATE GLASS, POLISHED.

Polished plate glass, silvered and beveled, dutiable at 10 per cent ad valorem additional under paragraph 97, act of 1894.—Decision of Board of General Appraisers (G. A. 3807) affirmed by the court. (T. D. 21350; July 5, 1899.)

PLATE IRON.

Twenty-four-inch plates of charcoal iron dutiable as plate iron under paragraph 126, act of 1897. Provision for plate iron is more specific than that for blooms, etc., of charcoal iron in paragraph 124. (T. D. 19197—G. A. 4118; April 4, 1898.)

PLATEAUX OR PLAQUES OF CHIP.

Plateaux or plaques made of chip by plaiting in concentric circles, forming disks about 17 inches in diameter, are dutiable at 35 per cent ad valorem under the provisions of paragraph 409, act of 1897, and not at 20 per cent ad valorem under the provision for "braids" in the same paragraph. (T. D. 20844—G. A. 4380; March 9, 1899.)

PLATES, STEEL, FOR PRINTING. (See Steel plates, etc.)

PLAYING CARDS.

Playing cards imported into Porto Rico subject to internal-revenue tax of 20 cents per pack. (T. D. 22236; circular 70, May 19, 1900.)

Reimported domestic playing cards, medicinal preparations, etc., subject only to duty equal to internal-revenue tax, to be evidenced by modified customs cigarette stamps. (T. D. 22515; September 28, 1900.)

PLEATED OR SHIRRED GOODS. (See Silk pleated or shirred goods.)

PLUG TOBACCO, REEXPORTATION OF. (See Reexportation of domestic goods.)

PLUSHES. (See, also, Silk.)

Plushes made of flax are dutiable under paragraph 315, act of 1897, as "plushes * * * composed of * * * vegetable fiber," and not under paragraph 342 as "pile fabrics of which flax is the component material of chief value." (T. D. 19227—G. A. 4123; April 6, 1898.)

Plushes made of flax dutiable as pile fabrics under paragraph 342, act of 1897, at 60 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4123. (T. D. 19244; April 20, 1898.)

Plushes made of flax dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as pile fabrics.—G. A. 4123 reversed.—Appeal of Department (T. D. 19244) sustained. (T. D. 20770; March 2, 1899. T. D. 21777; November 21, 1899.)

PLUSHES—Continued.

Plushes composed of flax and cotton, flax being the component of chief value, are dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as "pile fabrics of which flax is the component material of chief value," and not under paragraph 315 (*ib.*), which provides for "plushes * * * and all pile fabrics, * * * composed of cotton or other vegetable fiber."—*In re Stern* (G. A. 4123) reversed. (T. D. 21817—G. A. 4609; November 28, 1899.)

Plushes of flax dutiable at 60 per cent ad valorem under paragraph 342, act of 1897, as a pile fabric. (T. D. 21950; January 25, 1900.)

POCKETKNIVES, PARTS OF.

Steel knife blades and steel knife springs dutiable at the same rate as finished knives, viz, at 5 cents per piece and 40 per cent ad valorem under paragraph 153, act of 1897. (T. D. 20044—G. A. 4266; September 10, 1898.)

POCKETKNIVES, UNFINISHED.

Unfinished pocketknives dutiable under the first part and not under the proviso of paragraph 153, act of 1897.—Nail files not penknives. (T. D. 20760—G. A. 4367; February 25, 1899.)

Unfinished pocketknives dutiable at 5 cents each and 40 per cent ad valorem under paragraph 153, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4367. (T. D. 20894; March 22, 1899.)

POLARISCOPIC TEST OF SUGAR. (See Sugar.)

POLES.

Hoop and flag poles, varying from 1 to 6 or 8 inches in diameter, dutiable at 20 per cent ad valorem as wood unmanufactured, not specially provided for under paragraph 198, act of 1897. (T. D. 22308; June 22, 1900.)

POLISHED COQUILL GLASSES. (See Coquill glasses, polished.)

POLISHED STEEL RODS. (See Steel rods, polished; Wire rods.)

PONCE, P. R.

Support of entry. (T. D. 22305; circular 94, June 22, 1900.)

POPPY SEED.

No fixed standard of weight per bushel of poppy seed, and duties are to be assessed on actual weight and measure in each instance. (T. D. 21516; August 22, 1899.)

PORCELAIN BOTTLE STOPPERS. (See Bottle stoppers.)

PORTFOLIOS, CARDBOARD. (See Coverings.)

PORTIÈRES, COTTON. (See Cotton table covers, etc.)

PORTO RICO.

Act to establish civil government—

An act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes. (T. D. 22198; circular 59, May 3, 1900.)

Bags—

The duty paid on imported materials used in the manufacture of articles manufactured or produced in the United States can not be refunded on shipment to Porto Rico, notwithstanding such article or articles may be free under section 3, act of April 12, 1900. (T. D. 22537; October 10, 1900.)

Cigarettes and cigars. (See Cigars.)

Coffee—

Coffee of Porto Rican origin, as well as other coffee from the United States or elsewhere, dutiable in Porto Rico at 5 cents per pound. (T. D. 22321; June 30, 1900.)

PORTO RICO—Continued.

Customs laws—

Customs laws of the United States regarding invoices, manifests, etc., applicable to importations into Porto Rico from foreign countries. (T. D. 22319; June 29, 1900.)

*Declarations. (See Declarations, etc.)**Domestic goods returned—*

Domestic goods returned to the United States from Porto Rico free of duty upon identification under regulations of October 19, 1899, T. D. 21682. (T. D. 22261; June 2, 1900.)

Drawback law—

Porto Rico not a foreign country within meaning of drawback law. (T. D. 22157; April 17, 1900.)

Duties—

Duties on imports from Porto Rico. (T. D. 22179; circular 53, April 25, 1900.)

Exportations to—

Not entitled to drawback from and after May 1, 1900. (T. D. 22183; April 25, 1900.)

Foreign country for tariff purposes—

1. *Porto Rico—Facts judicially recognized*—The Board of General Appraisers, sitting as a Board of Classification, will take judicial cognizance of all laws, executive proclamations, and public documents, showing the political and fiscal relations of this country to the Kingdom of Spain and to the island of Porto Rico.
2. *Treaties—When supreme law of the land*—The treaty of Paris, made December 10, 1898, by which Porto Rico was ceded by Spain to the United States (30 Stat., 1754), became the "supreme law of the land," within the meaning of Article VI, section 2, of the United States Constitution, as an act of Congress is, only so far as, not being merely executory, it prescribes a rule by which the rights of the private citizen or subject may be determined and enforced in a court of justice. In other respects it addresses itself to the political and not to the judicial department of the Government.
3. *Cession of Porto Rico—Tariff relations*—The cession of Porto Rico to the United States did not *ipso facto* bring that island within the operation of the general tariff laws of this country, without special Congressional legislation on this subject.
4. *Authority of President to make war tariffs*—The President of the United States, in his capacity as Commander in Chief of the United States Armies, was fully authorized to establish a military government and a war tariff in said territory, which was acquired from Spain by conquest, the title being only confirmed and perfected by the terms of the subsequent cession and treaty of peace.
5. *War tariff superseded only by Congress*—The only mode by which this provisional military government and its existing war tariff can be superseded or terminated is by affirmative legislation on the part of Congress.
6. *Porto Rico still a foreign country for tariff purposes*—Until Congress, by special legislation, extends the general or other tariff laws over such newly acquired territory, and establishes therein collection districts, with ports of entry and clearance for vessels, the island, *for tariff purposes*, remains a "foreign country," and its ports are not domestic ports, however the island may be viewed in its international relations.
7. *Effect of action by Congress—Quære*—Whether Congress, under its constitutional power to regulate commerce, or "to make all needful rules and regulations respecting the territory or other property belonging to the United States" (Art. IV, sec. 3, U. S. Const.), can levy any duties on importations of merchandise from territory acquired by conquest or treaty, or can make a separate tariff law for such territory with rates not uniform with those levied in the general tariff law, *quære*. (T. D. 22018—G. A. 4658; February 14, 1900.)

PORTO RICO—Continued.

Free entry—

Materials shipped from the United States to Porto Rico, under contracts with the War Department, executed prior to May 1, 1900, exempting the same from duty, entitled to free entry. Duty collected thereon may be refunded under section 4, act of April 12, 1900. (T. D. 22205; May 4, 1900.)

Free list, special—

Special free list for Porto Rico. (T. D. 22211; circular 66, May 8, 1900. T. D. 22352; July 14, 1900.)

Immediate transportation—

Goods from Porto Rico entitled to privileges of immediate-transportation act. (T. D. 22260; June 2, 1900.)

Importations destined for—

Importations destined for Porto Rico can not be entered for transportation and exportation, but may be entered at the port of arrival for warehouse and transportation without rewarehousing at the port of exit. (T. D. 22555; October 20, 1900.)

Internal revenue—

Internal-revenue taxes on merchandise in Porto Rico. (T. D. 22236; circular 70, May 19, 1900.)

Invoices—

Shipper's certificate sufficient authentication for invoices of goods from Porto Rico and to Porto Rico from United States. (T. D. 22194; May 1, 1900.)

Liquors—

Liquors from the United States subject to 15 per cent of rates in Schedule H of the act of 1897.—Tax in Porto Rico on alcoholic liquors manufactured in the United States 3 cents per liter. (T. D. 22299; June 18, 1900. T. D. 22236; circular 70, May 19, 1900.)

Mail importations. (See Mails, importations by, etc.)

Marking of Porto Rican goods—

Treasury decision 22407; circular 128, August 7, 1900.

Neat cattle—

Prohibition of importation of neat cattle into Porto Rico from certain countries, and disinfection of the hides of neat cattle imported into Porto Rico. (T. D. 22238; circular 72, May 22, 1900.)

Prohibition of shipment of cattle to Porto Rico from certain parts of the United States. (T. D. 22248; circular 74, May 25, 1900.)

Palmbast. (See Porto Rico, protests from, *post.*)

Porto Rican tariff act—

Customs provisions of the act of April 12, 1900, time of taking effect. (T. D. 22148; April 13, 1900. T. D. 22187; April 27, 1900.)

Goods entered for warehouse in Porto Rico before May 1, 1900, dutiable under tariff then in force. (T. D. 22215; May 8, 1900.)

Section 4, act of April 12, 1900, inapplicable to receipts other than duties and taxes from Porto Rican goods. (T. D. 22242; May 23, 1900.)

Ports—

San Juan a port of entry; and Ponce, Mayaguez, Arecibo, Aguadilla, Humacao, Arroyo, and Fajardo subports of entry. (T. D. 22305; circular 94, June 22, 1900.)

Protests from, palmbast—

Under section 14 of the act of April 12, 1900, the Board of Classification has jurisdiction to examine and decide protest cases arising upon decisions of collectors of customs on the island of Porto Rico.—Palmbast, an article made from the woody part of the trunks of the seivon or guana tree of Cuba, and

PORTO RICO—Continued.

Protests from, palmbast—Continued.

used in the manufacture of hat braids, is not entitled to free entry under paragraph 617, act of 1897, as a vegetable substance, crude or manufactured.—*In re Donat* (G. A. 3213) commented on. (T. D. 22410—G. A. 4739; August 1, 1900.)

Repayments to importers—

Repayments to importers of excess of deposits for unascertained duties on imports from Porto Rico. (T. D. 22391; circular 124, July 28, 1900.)

Rice—

Duty on rice imported into Porto Rico. (T. D. 22251; May 26, 1900.)

Samples—

Paragraphs 684 and 685, Consular Regulations of 1896, requiring the submission of samples to the consul where merchandise is shipped to the United States, are properly applicable to exportations of merchandise to Porto Rico. (T. D. 22538; October 10, 1900.)

Shipments from United States to—

Warehoused goods can not be shipped to Porto Rico under export bond, nor manufactured goods with benefit of drawback.—Bags for sugar free. (T. D. 22172; April 23, 1900.)

Goods manufactured in bonded warehouses can not be shipped to Porto Rico.—Domestic manufactures shipped to Porto Rico are subject to Porto Rican internal-revenue tax in addition to duty. (T. D. 22202; May 3, 1900.)

Shooks and staves—

Customs officers in Porto Rico to keep accounts and grant certificates required of consular officers elsewhere. (T. D. 22524; October 3, 1900.)

Tobacco shipped from Cuba to Porto Rico—

Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States.—Porto Rican cigars coming into the United States on and after May 2, 1900, subject to 15 per cent of regular rates and to tax equal to internal-revenue tax. (T. D. 22159; April 17, 1900.)

Tonnage duties and light dues—

Tonnage duties and light dues exacted in Porto Rico from Spanish merchant vessels.—Protests based on the exaction of duties on tonnage will be dismissed by the Board of Classification for the lack of jurisdiction, that class of cases being expressly excepted from those which the Board is invested with authority to decide under section 14 of the customs administrative act of June 10, 1890; but protests will be entertained when relating to light dues. It is held that there is no discrimination between American and Spanish merchant vessels of the kind mentioned in Article XV of the treaty of peace between the United States and Spain—that is, as to port charges, light dues, etc. (T. D. 22507—G. A. 4773; September 25, 1900.)

Transportation of merchandise in bond to—

Imported merchandise withdrawn from warehouse in United States for transportation in bond subject in Porto Rico to duties assessed at port of original importation.—Examination and appraisement and the production of a regularly certified consular invoice will be required. (T. D. 22253; May 29, 1900.)

Warehoused goods shipped to—

Duty-paid merchandise withdrawn from warehouse in United States dutiable under act of April 12, 1900, if shipped to Porto Rico.—Imported goods withdrawn from warehouse in United States for transportation in bond subject in Porto Rico to duties assessed at port of importation. (T. D. 22186; April 26, 1900.)

PORTS. (See, also, Immediate transportation.)

- Aguadilla, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Arecibo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Arroyo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Calais, Me., subport of entry.—Privileges of immediate-transportation act of June 10, 1880, extended to Eastport and Calais, Me. (T. D. 22295; circular 92, June 18, 1900.)
- Durham, N. C., port of delivery, with privilege of immediate-transportation act. (T. D. 22254; circular 77, May 29, 1900.)
- Fajardo, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Gladstone, Mich., subport of entry. (T. D. 19631; circular 127, July 6, 1898.)
- Humacao, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Knoxville, Tenn., port of delivery. (T. D. 19280; circular 71, April 27, 1898.)
- Mayaguez, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Miami, Fla., privileges of immediate transportation of dutiable goods extended to. (T. D. 20764; March 1, 1899.)
- Newport, R. I., privileges of immediate-transportation act restored to. (T. D. 21575; September 7, 1899.)
- Niagara Falls, N. Y., port known and designated as Suspension Bridge changed to. (T. D. 19143; circular 52, March 25, 1898.)
- Pensacola, Fla., port from which goods may be forwarded to the British possessions. (T. D. 22052; March 5, 1900.)
- Ponce, P. R., subport of entry. (T. D. 22305; June 22, 1900.)
- Sabine Pass, Tex., subport of entry. (T. D. 19552; June 28, 1898.)
- San Juan, P. R., port of entry. (T. D. 22305; June 22, 1900.)
- South Manchester, Conn., port of delivery, with immediate-transportation privileges. (T. D. 22113; circular 36, March 29, 1900.)
- Seattle, Wash., port for forwarding goods destined for British possessions. (T. D. 21829; December 11, 1899.)
- Skagway, Alaska, port for forwarding goods destined for British possessions. (T. D. 22031; February 24, 1900.)
- Spokane, Wash., stricken from list of customs districts and ports. (T. D. 21442; July 31, 1899.)
- Suspension Bridge, change of name to Niagara Falls. (T. D. 19143; circular 52, March 25, 1898.)
- Titusville, Pa., port of delivery. (T. D. 19639; circular 133, July 9, 1898.)
- Worcester, Mass., port of delivery, with privileges of immediate-transportation act. (T. D. 22294; circular 91, June 18, 1900.)

PORTUGAL. (See, also, Reciprocity.)

- Products of Portugal imported from any other country not entitled to benefits of reciprocal commercial arrangement. (T. D. 22374; July 23, 1900.)
- Reciprocal commercial arrangement between the United States and Portugal under provisions of section 3, act of 1897. (T. D. 22277; circular 85, June 12, 1900.)

POSTAL CARDS. (See, also, Printed matter.)

- Canadian postal cards free of duty when imported to be returned to Canada for securing information necessary to the conduct of an importer's business, and not as articles of sale; but when in any case any additional matter is printed on such cards prior to importation, the same are liable to duty at 25 per cent ad valorem. (T. D. 22119; March 30, 1900.)
- Postal cards not subject to marking to indicate country under section 8, act of 1897. (T. D. 22540; October 11, 1900.)

POSTAL-CONVENTION PACKAGES.

Return of postal-convention packages to be made through the Post-Office Department. (T. D. 22257; June 1, 1900.)

POSTAL CONVENTIONS.

Treatment of articles imported under. (T. D. 22204; circular 64, May 4, 1900.)

POSTS, FENCE. (See Additional duty.)

POTASH, REFINED, CARBONATE OF. (See Carbonate of potash, refined.)

POTASSIUM, CYANIDE OF. (See Cyanide of potassium.)

POWDER, MAGNESIUM. (See Magnesium.)

POWERS OF ATTORNEY.

A power of attorney, filed by a foreign corporation which has complied with all the requirements of the laws of a State, may be accepted for customs purposes in the same manner as in the case of a domestic corporation. (T. D. 18852; January 22, 1898.)

A clerk of a firm of customs brokers, acting under a power of attorney, may transact customs business in firm's name under certain conditions and with certain qualifications.—Modification of Treasury decision 20056. (T. D. 20180; October 15, 1898.)

Execution of a power of attorney by a firm of customs brokers to a clerk as its agent for the transaction of customs business in the firm's name and stead considered a sufficient delegation of authority in cases where said firm is the consignee, otherwise not; the power must be explicit in its terms.—Transferable or substituted powers of attorney or powers of attorney executed to a minor not recognized in customs cases, otherwise subject to the principles of the common law. (T. D. 20056; September 20, 1898.)

Form of resolution and general power of attorney for transaction of customs business by agents and corporations. (T. D. 20432; December 17, 1898.)

Requirements necessary to constitute a valid power of attorney by a corporation for the transaction of customs business in the corporate name. The owner's oath subscribed by such authorized attorney invalid unless such attorney be one of the officers of the corporation or a stockholder therein. (T. D. 19174; April 1, 1898.)

PRECIOUS STONES. (See, also, Agate; Beads; Cut amethysts; Diamond dies or draws; Diamonds; Jewelry.)

Rubies or sapphires, rough or uncut, of small size and inferior quality, chiefly used in making jewels for watches or clocks, are not dutiable at 10 per cent under the provisions of paragraph 191, act of 1897, but are exempt from duty under paragraph 545 of said act. (T. D. 21323—G. A. 4463; June 22, 1899.)

PRECIOUS STONES, IMITATIONS OF. (See, also, Paste, compositions of.)

Classified as imitations of precious stones unset at 10 per cent ad valorem under paragraph 338, act of 1894. (T. D. 18762; January 6, 1898.)

Classification of certain imitations of precious stones at 10 per cent ad valorem under paragraph 338, act of 1894, confined to suit involved in Treasury decision 18762. (T. D. 18848; January 21, 1898.)

Diamonds and other precious stones or semiprecious stones, imitations of, made of hexagonal, square, circular, and elliptical forms of glass, pierced with two holes on opposite sides of the articles, also hollow spherical, half spherical, and oval or elliptical forms of white and oxidized glass, pierced with holes on opposite sides, and the interior coated with a preparation of fish scales, giving the iridescent appearance of pearls, are all beads, and when not strung are dutiable at 35 per cent ad valorem; when strung, at 60 per cent ad valorem under the provision of paragraph 408, act of 1897.—Square and round glass black beads strung on threads or cords, and small glass beads of differ-

PRECIOUS STONES, IMITATIONS OF—Continued.

ent colors so arranged on double threads as each bead is looped and securely held in place apart from the others, are likewise dutiable at 60 per cent ad valorem under paragraph 408, act of 1897. (T. D. 19492—G. A. 4186; June 11, 1898.)

Emeralds in the form of oblong beads which have been pierced or drilled and polished are not exempt from duty under the provisions of paragraph 545, act of 1897, but dutiable as precious stones cut at 10 per cent ad valorem under paragraph 435. (T. D. 21197—G. A. 4445; May 25, 1899.)

PRELIMINARY ENTRY AND LADING PERMIT. (See Lading permits.)

PREPARATION OF INVOICES. (See Invoices.)

PREPARED OR PRESERVED MEAT. (See Jerked beef.)

PRESERVED FRUIT FROM FRANCE. (See Fruits, preserved, etc.)

PRESIDENT OF THE UNITED STATES, AUTHORITY TO MAKE WAR TARIFFS.

The President of the United States, in his capacity as Commander in Chief of the United States Armies, was fully authorized to establish a military government and a war tariff in Porto Rican territory, which was acquired from Spain by conquest, the title being only confirmed and perfected by the terms of the subsequent cession and treaty of peace. (T. D. 22018—G. A. 4658; February 14, 1900.)

PRICKLY PEARS.

Prickly pears not dutiable as pears, but free under the provisions of paragraph 559, act of 1897, for fruits, green or ripe. (T. D. 21458—G. A. 4510; July 31, 1899.)

PRINTED MATTER. (See, also, Books; Cards; Mails, importations by.)

Cloth goods, small samples of, arranged on cardboards, with printed descriptions of the goods on the samples, and the boards folded into book form, with a short explanation at the beginning, intended for gratuitous distribution, not free of duty under paragraph 501, act of 1897, as "publications of individuals for gratuitous private circulation," but dutiable at 25 per cent ad valorem under paragraph 403 of said act as printed matter. (T. D. 21964; January 31, 1900.)

Foreign-stamped postal cards bearing printed matter are dutiable at the rate of 25 per cent ad valorem under paragraph 403, act of 1897, as "printed matter," and are not free of duty as "foreign postage or revenue stamps" under paragraph 670.—*In re Heath* (G. A. 455) followed. (T. D. 22506—G. A. 4772; September 25, 1900.)

PRINTERS' INK. (See Ink.)

PRINTING, STEEL PLATES FOR. (See Steel plates, etc.)

PRINTS, LITHOGRAPHIC. (See, also, Books.)

Lithographic prints which have been printed more than twenty years not free under paragraph 501, act of 1897. (T. D. 19173; April 1, 1898.)

Lithographic prints under 400 square inches cutting size in dimensions dutiable at 8 cents per pound under paragraph 400, act of 1897. (T. D. 19534—G. A. 4197; June 20, 1898.)

Lithographic prints of insignificant value, pasted on a wood back and painted to imitate an oil painting, dutiable as manufactures of wood at 25 per cent ad valorem under paragraph 181, act of 1894. (T. D. 21928; January 19, 1900.)

Lithographically printed paper, articles composed of, stamped out and pasted together so as to form goat carriages, lanterns, perforated pictures of buildings, fancy calendars, transparencies, etc., are dutiable as manufactures of paper not specially provided for under paragraph 407, act of 1897, and not as lithographic prints. (T. D. 22577—G. A. 4792; October 30, 1900.)

PRIVATE LAW LIBRARIES. (See Books.)

PRIZE GOODS NOT DUTIABLE.

Treasury decision 19278; April 26, 1898. T. D. 19508; June 18, 1898.

PROCEEDS OF SALE OF UNCLAIMED GOODS. (See Unclaimed goods, sale of.)

PROFESSIONAL INSTRUMENTS. (See Instruments, philosophical and scientific.)

PROOF OF AMERICAN GOODS RETURNED.

Proofs of identity, under paragraph 483, act of 1897, must be filed at port of arrival.—Where a combined entry for warehouse and transportation was made of certain imported merchandise, under article 612, Customs Regulations of 1892, at St. Albans, Vt., the entry being liquidated by the deputy collector at that port, and a protest being filed there in due time, claiming the goods to be free of duty, under paragraph 483, act of 1897, as “articles the growth, produce, and manufacture of the United States,” the proofs of identity prescribed by the regulations of the Secretary of the Treasury must be presented to the liquidating officer at such original port; and they come too late if not filed until the goods reach the port of destination. (T. D. 20957—G. A. 4403; March 30, 1899.)

PROTEST.

Filed on Sunday—

In computing the ten days after liquidation within which a notice of protest must be filed with the collector under section 14 of the customs administrative act of June 10, 1890, if the tenth day falls on Sunday, that day can not be excluded. The filing of a protest on Sunday, like the service of other civil processes on that day, is illegal. A protest can not be officially received by a collector at such a time, and if in fact it is received by him, can at most be considered only as officially in his hands when Sunday has expired.—A protest lodged with the collector on Sunday, that day being the tenth day after liquidation, is void. (T. D. 21628—G. A. 4563; September 25, 1899.)

Indefinite—

Where the protest relates to and describes goods different in statutory particulars from those the subjects of said protest, and where the protestant relies upon a paragraph or portion of a paragraph, act of 1897, inapplicable to the merchandise, the protest will be overruled.—“The importer must prevail, if at all, only upon the grounds stated in his protest.”—*In re Austin* (47 Fed. Rep., 873), *Chung Yune v. Kelly* (14 Fed. Rep., 639), and *G. A. 2627* followed. (T. D. 22482—G. A. 4763; September 11, 1900.)

Insufficient—

A protest containing the claim that the goods in question, “being chiefly composed of cotton, are dutiable at the various rates prescribed in Schedule I,” is insufficient, in that it does not set forth “distinctly and specifically * * * the reasons for” the objections of the protestant, as required in section 14, customs administrative act of June 10, 1890, being too vague to designate even in substance that provision in the tariff act under which the protestant claims.—*Presson v. Russell* (152 U. S., 577) cited. (T. D. 21640—G. A. 4566; September 27, 1899.)

Jurisdiction of Board of General Appraisers—

Board of General Appraisers has no jurisdiction of protests against payment of appraised value of seized goods filed under section 14, act of June 10, 1890, in cases of goods seized for forfeiture by condemnation proceedings of any kind. (T. D. 21937; January 22, 1900.)

Reinstatement of—

Protests filed against the action of the collector in assessing certain rate of duty on imported goods, and afterwards withdrawn by importers, cease to be valid substituting protests, and can not be reinstated. (T. D. 19205; April 7, 1898.)

PROTESTS. (See, also, Porto Rico, protests from.)

Payment of full duties under protest not required within ten days after liquidation. (T. D. 18799; January 12, 1898.)

Payment of full duties first required before forwarding of protest to the Board of General Appraisers for consideration. (T. D. 18799; January 12, 1898.)

Protest under section 14, act of June 10, 1890, does not lie in reappraisement cases. (T. D. 18959; February 12, 1898.)

Protests, reliquidation of entries covered by, not forwarded to the Board of General Appraisers. (T. D. 19056; March 8, 1898.)

Protest not required as a condition of refund of estimated goods on unliquidated entries. (T. D. 19398; May 27, 1898.)

Protest against the assessment of increased regular duty and 50 per cent additional duty should be received and transmitted to the Board of General Appraisers, whether goods seized for violation of section 32, act of 1897, are forfeited or not. (T. D. 22263; June 4, 1900.)

PRUNE BUTTER.

Prune butter, known also as prune marmalade, crushed prunes, or "pflaumenmus," and sometimes as prune jelly, prepared by boiling prunes in water, pressing them through a sieve, concentrating the same by evaporation, nothing but water being added during the process, was dutiable at 20 per cent ad valorem under paragraph 219, act of 1894, as "fruits preserved in their own juices," and not as "sweetmeats" or "jellies," under paragraph 218.—*United States v. Rosenstein*, decided by the circuit court December 14, 1898, affirming Board's decision, G. A. 3661, followed. (T. D. 20701—G. A. 4357; February 7, 1899.)

PRUNES. (See, also, Fruits preserved, etc.)

Large prunes, with pits removed, stuffed with small prunes, held to be dutiable as prunes under paragraph 264, act of 1897. (T. D. 21594—G. A. 4554; September 11, 1899.)

PUBLIC LIBRARY. (See Books, public library.)**PUBLICATIONS.** (See Books.)**PULP.**

Millet. (See Millet pulp.)

Orange. (See Orange pulp.)

Sesame. (See Sesame pulp.)

Wood. (See Wood flour.)

PULQUE IN BOTTLES.

Pulque in bottles dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897, separate duty to be paid on the bottles under paragraph 99. (T. D. 20385; December 3, 1898.)

PUMICE STONE.*Composition—*

"Composition pumice stone," so called, consisting of ground pumice stone and clay, mixed and pressed or molded in the form of bricks or cakes of different sizes, shapes, grades, or qualities, for use by painters, varnishers, polishers, and others in rubbing, smoothing, or polishing surfaces, is dutiable at 35 per cent ad valorem under the provision in paragraph 97, act of 1897, for "articles and wares composed wholly or in chief value of earthy or mineral substances." (T. D. 19354—G. A. 4145; May 14, 1898.)

Ground—

Pumice stone, ground, dutiable at \$6 per ton as partially manufactured, under paragraph 92, act of 1897. (T. D. 20520—G. A. 4331; January 10, 1899.)

PUMICE STONE—Continued.

Imitation—

A manufacture composed of ground or pulverized pumice stone and clay, in the form of bricks or cakes of different uniform sizes, shapes, and grades or quality of texture or grain, known commercially as "composition pumice stone," is dutiable at the rate of \$6 per ton under paragraph 92 and section 7, act of 1897, as an article similar to pumice stone, and is not dutiable as "articles or wares composed wholly or in chief value of earthy or mineral substances * * * not specially provided for."—*Waddell v. United States*, decided February 20, 1900, cited and followed. (T. D. 22652—G. A. 4820; December 4, 1900.)

Scouring brick—

Imitation pumice stone scouring brick dutiable at 35 per cent ad valorem as "articles or wares composed wholly or in chief value of earthy or mineral substances not specially provided for" under paragraph 97, act of 1897. (T. D. 22682; December 21, 1900.)

PURSES AND BAGS, CHATELAINES. (See Jewelry; Silver chatelaine bags.)

PUTZ POMADE.

Putz pomade, composed of oxide of iron or some other mineral substance mixed with grease, dutiable at 35 per cent ad valorem under provision of paragraph 97, act of 1897, for "articles or wares composed wholly or in chief value of earthy or mineral substances."—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20287; November 7, 1898.)

Q.

QUARANTINE OF ANIMALS. (See Animals.)

QUARRY TILES. (See Tiles.)

QUEBRACHO EXTRACT. (See Shortage and damage.)

QUILTS, COTTON, WITH WOOL FRINGES. (See Cotton quilts, etc.)

QUINOSOL. (See Chinisol.)

QUORUM, BOARD OF REVIEW. (See Board of General Appraisers.)

R.

RABBIT OR CONEY SKINS. (See Coney or rabbit skins.)

RACE HORSES, AMERICAN. (See, also, Declarations.)

American race horses may be reimported free of duty under the act of May 18, 1896, and Department's regulations, T. D. 17202, and are not to be treated as returned domestic products.—Duly authorized agents of owners may be considered as exporters to the United States. (T. D. 19083; March 15, 1898.)

American race horses on return from Canada admitted without quarantine or inspection. (T. D. 19151; March 28, 1898.)

RAGS, DISINFECTION OF. (See Disinfection.)

RAGS, WOOLEN. (See Woolen rags.)

RAISINS USED IN MANUFACTURE OF BRANDY.

No law for refund of duty paid on imported raisins used in distillation of brandy for domestic consumption. (T. D. 18844; January 20, 1898.)

RASPBERRIES. (See Blueberries and raspberries.)

RATTAN. (See Reeds.)

RAW SKINS.

(1) Sheepskins known as "roans," (2) "skivers," "grains," or "splits," split from the grain side of sheepskins, and (3) "fleshes" or "fleshers," split from the flesh side of sheepskins, all having been salted or pickled, constitute a class

RAW SKINS—Continued.

of merchandise well known in trade and commerce as raw sheepskins (*Coggill v. Lawrence*, 1 Blatch., 602, affirmed in 13 How., 274).—The processes of liming, splitting, etc., including pickling, do not constitute tanning, nor such manufacturing as to change the character of the skins so as to remove them from the category of raw skins, the pickling being designed solely for the purposes of preservation and safe transportation of the articles. Such articles are free of duty under paragraph 604, act of 1897, as "skins of all kinds, raw," and are not dutiable under paragraph 438 as "leather * * * not specially provided for," or as "skins from morocco, tanned but unfinished," nor under section 6 as "raw or unmanufactured articles, not enumerated or provided for," or as "articles manufactured in whole or in part, not provided for."—When there has been a long acquiescence in a customs decision, and by it rights of parties have for many years been determined and adjusted, it is not to be disturbed without the most cogent and persuasive reasons.—*Robertson v. Downing* (127 U. S., 607); *Hahn v. United States* (107 *id.*, 402). (T. D. 20884—G. A. 4388; March 15, 1899.)

Where invoices and bills of lading clearly indicate exemption of skins from duty, the examination to be made on wharf. Where invoice covers mixed skins, examination to be made at appraiser's store. (T. D. 18752; January 3, 1898.)

RAZOR-BLANK COVERINGS. (See Coverings.)

REAPPRAISEMENT AND APPRAISEMENT. (See Appraisal and reappraisal.)

REAPPRAISEMENT PROCEEDINGS, LEGALITY OF. (See Legality of reappraisal proceedings.)

REAPPRAISEMENTS. (See, also, Legality of reappraisal proceedings.)

Action of general appraisers in advancing value of goods without seeing or examining them held by Board of General Appraisers and court to be illegal. (T. D. 20538; January 17, 1899.)

Additional board for. (T. D. 18829; January 18, 1898.)

Appeals: A board of three general appraisers not having been designated by the Secretary of the Treasury to act on appeals from the decision of a single general appraiser, under section 13, act of June 10, 1890, at ports other than New York, such appeals must be heard by the Board at New York. (T. D. 22114; March 29, 1900.)

Applications for reappraisements on warehouse and transportation goods should be noted on copy of liquidation sent to point of destination. (T. D. 21411; July 18, 1899.)

Department holds that reappraisal proceedings held before a Board of General Appraisers under section 13, act of 1890, are final and conclusive upon importers, and can not be attacked by protests filed under section 14 of said act; furthermore, that the Board of General Appraisers, sitting under section 14, has no authority to hear and decide protests so filed.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 18959; February 12, 1898.)

Secretary of Treasury has no power to order reappraisements. (See Legality of reappraisal proceedings.)

Seized property can not be reappraised under section 13, customs administrative act, unless it has been duly entered. (T. D. 22484; September 11, 1900.)

RECEIPTS, NEGOTIABLE WAREHOUSE. (See Warehouse receipts, negotiable.)

RECEIVER OF INSOLVENT CONSIGNEE. (See Entry of merchandise.)

RECEPTACLES FOR TEA SAMPLES.

Treasury decision 21439; circular 101, July 29, 1899.

RECIPROCITY WITH PORTUGAL, GERMANY, AND ITALY.

The reciprocal commercial treaties with Portugal, Germany, and Italy, which reduce the rates of duty on "brandies or other spirits manufactured or distilled from grain or other materials," embrace within their terms only such brandies or other spirits as are enumerated in paragraph 289, act of 1897, and can not be construed to include "cordials, liqueurs, etc., and other spirituous beverages" provided for in paragraph 292 of said act. (T. D. 22373; circular 117, July 23, 1900. T. D. 22452; August 22, 1900.)

RECIPROCITY WITH FRANCE. (See, also, Fruits in spirits.)

Algeria: By reason of the omission to embrace the colonies of France in the terms of the reciprocal commercial agreement proclaimed by the President May 30, 1898 (30 Stat., 1774), the reduction of rates provided in said agreement does not apply to merchandise produced in French colonies, even though imported into the United States via France. Algeria is a colony of, and not a part of, France within the meaning of said agreement; and crude tartar produced there is subject to the rate (1½ cents per pound, paragraph 6) provided in the act of 1897, but when produced in and exported from France is, by virtue of the agreement, subject to the rate of only 5 per cent ad valorem.—*In re Nicholas* (G. A. 4537) followed; *Mahoney v. United States* (10 Wall., 62) and *Foster v. Neilson* (2 Pet., 253) cited. (T. D. 21941—G. A. 4640; January 19, 1900.)

Argols and crude tartar, the product of Tunis and Algeria, imported from Marseilles, France, not entitled to benefits of reciprocal commercial arrangement with France. (T. D. 21139; May 13, 1899.)

Articles covered by paragraph 292, act of 1897, are not included in reciprocity treaty with France. (T. D. 19464; June 8, 1898.)

Brandy, a product of France, which is imported into the United States from Great Britain is not entitled to the reduced rate of duty provided for in the reciprocal commercial arrangement made with France and negotiated under the provisions of section 3, act of 1897, promulgated by the President's proclamation of May 30, 1898 (30 U. S. Stat., 1774). It would seem that a different rule would prevail when goods are exported from France via any port of Great Britain or other country on invoices certified in France. (T. D. 21565—G. A. 4538; August 31, 1899.)

Brandy or other spirits of the kind embraced in paragraph 289, act of 1897, imported from Martinique, a colony of France, are not entitled to the reduced rates of duty which are accorded to such merchandise produced in and exported from France by the terms of the reciprocal commercial agreement with that country and referred to in the President's proclamation of May 30, 1898, issued under the provisions of section 3, act of 1897 (T. D. 19405; 30 U. S. Stat., 1774).—The omission to embrace the colonies of France expressly or by necessary implication in the terms of said agreement and proclamation construed to confine the benefits thereof to the country of France only, exclusive of her colonies. (T. D. 21564—G. A. 4537; August 30, 1899.)

Bronze statuary not included in. (See Statuary.)

Chartreuse and creme de menthe dutiable as spirituous liquors at the rate of \$1.75 per proof gallon, under President's proclamation, promulgated in Treasury decision 19405, by virtue of section 3, act of 1897. (T. D. 22314; June 25, 1900.)

Cordials, liqueurs, etc., and other spirituous beverages of the kind enumerated in paragraph 292, act of 1897, not within the scope of the reciprocal commercial agreement with France, T. D. 19405. (T. D. 22557; October 23, 1900.)

Cordials, reliquidation of entries of, from France under reciprocal commercial arrangement. (T. D. 22384; July 25, 1900.)

RECIPROCITY WITH FRANCE—Continued.

French products exported via England: Merchandise produced in France and exported from that country via England, being simply transshipped at Liverpool, held to be a direct importation from France and entitled to the benefit conferred by the reciprocal commercial agreement between that country and the United States, as it appears that the merchandise was in good faith destined for the United States at the time of original shipment, without any contingency of diversion.—*In re La Montagne* (G. A. 4538) distinguished. Compare *in re Booth*, G. A. 4719. (T. D. 22447—G. A. 4751; August 15, 1900.)

Importations of cordials from France before June 1, 1898, still in warehouse, dutiable at \$1.75 per gallon; withdrawals at \$2.25 per gallon final in absence of protest. (T. D. 22466; September 1, 1900.)

Merchandise known in France and this country as liqueurs, and bought and sold under that name, which includes besides various cordials, absinthe and kirschwasser, is entitled to the benefit of the reduced rate of \$1.75 per gallon provided in the reciprocal commercial agreement entered into between France and the United States, which was proclaimed by the President of the United States May 30, 1898 (30 Stat., 1774).—*Nicholas v. United States and Chauffour v. United States* (suits 2854 and 2936, T. D. 22314) followed; *in re Nicholas* (G. A. 4311) reversed. (T. D. 22401—G. A. 4736; July 27, 1900.)

Metallic capsules for bottles not included in commercial reciprocal arrangement with France. (T. D. 20181; October 17, 1898.)

Paintings in oil or water colors imported from Germany after the issue of the President's proclamation (T. D. 19405), having reference to the reciprocal commercial agreement with the French Republic, are not entitled under "the most-favored-nation clause" to the reduced rates of duty provided for similar articles which are the product of France, in the absence of a special commercial agreement placing German products on a like basis, and duly promulgated by Executive proclamation. (T. D. 20351—G. A. 4310; November 21, 1898.)

President's proclamation bearing date of May 30, 1898, issued under the authority of section 3, 1897 (T. D. 19405), and having reference to reciprocal commercial arrangements with France, which reduces the rates of duty on "brandies or other spirits manufactured or distilled from grain or other materials," embraces within its terms only such brandies or other spirits as are enumerated in paragraph 289 of said act, and can not be construed to include "cordials, liqueurs, etc., and other spirituous beverages," provided for in paragraph 292 of said act. (T. D. 20352—G. A. 4311; November 21, 1898.)

President's proclamation concerning reciprocal commercial arrangements between this country and France, issued under authority of section 3, act of 1897, and dated May 30, 1898 (T. D. 19405), went into effect "on and after the 1st day of June, 1898," and can not be construed to have any retrospective operation, so as to affect the rates of duty on goods imported from France and entered for consumption prior to said June 1, 1898, although the entries were liquidated by the collector subsequent to said date. *Held*, accordingly, that paintings in oil or water colors, still wines, and other products or manufactures of France named in section 3, act of 1897, and in said proclamation, which were imported and entered for consumption prior to June 1, 1898, are not entitled to the reduced rates of duty provided for by the terms of said proclamation. (T. D. 20350—G. A. 4309; November 17, 1898.)

Products of France imported into the United States from a country other than France or its colonies not entitled to the benefits of the reciprocal commercial arrangement with France. (T. D. 19867; August 15, 1898.)

Reciprocal arrangement between United States and France under provision of section 3, act of 1897. (T. D. 19405; circular 93, June 1, 1898.)

RECIPROCITY WITH FRANCE—Continued.

Still wines in casks containing 24 per cent or less of alcohol dutiable at 35 cents per gallon under section 3, act of 1897, and reciprocity treaty with France, T. D. 19505. (T. D. 19539; June 22, 1898.)

Wines exported from France to the United States via Liverpool entitled to the benefits conferred by reciprocal commercial arrangement in section 3, act of 1897. (T. D. 21186; May 27, 1899.)

RECOIL PADS. (See Guns, parts of.)

RECONSTRUCTED RUBIES.

Reconstructed rubies, which are artificial stones, dutiable as nonenumerated manufactured articles at 20 per cent ad valorem under section 6, act of 1897. (T. D. 21550; September 2, 1899.)

RECORDS OF CUSTOM-HOUSES.

Copies of invoices, method of obtaining, in judicial proceedings. (T. D. 21630; September 29, 1899.)

Inspection of, and information in relation to, public documents or records in custom-houses. (T. D. 21462; circular 103, August 3, 1899.)

Municipal authorities can not inspect records of custom-houses for purpose of procuring data of bonded goods of importers upon which to base city taxes. (T. D. 21158; May 18, 1899.)

RECOVERED OIL. (See Oleic acid.)

RECOVERED SULPHUR. (See Sulphur.)

REEDS.

Certain pliable reeds not suitable for sticks for umbrellas or parasols dutiable at 10 per cent ad valorem as reeds wrought or manufactured, under paragraph 206, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 21354; July 6, 1899.)

Corset reeds are dutiable at the rate of 10 per cent ad valorem under paragraph 206, act of 1897, as "reeds, wrought or manufactured from rattans or reeds," and not at 35 per cent ad valorem, under paragraph 208, as manufactures of wood not specially provided for.—*In re Quackenbush* (G. A. 2266) followed. (T. D. 22576—G. A. 4791; October 25, 1900.)

Reeds for whips free under paragraph 700, act of 1897. See G. A. 1665, affirmed by circuit court, suit 1098. (T. D. 19195—G. A. 4116; April 1, 1898.)

Reeds wrought or manufactured from rattans or reeds dutiable at 10 per cent ad valorem under paragraph 206, act of 1897.—Department ruling of November 2, 1897 (T. D. 18545), adhered to.—Appeal from decision of Board of General Appraisers, G. A. 4116. (T. D. 19261; April 20, 1898.)

Reeds unmanufactured, not further advanced than cut into lengths suitable for whips, etc., free of duty under paragraph 700, act of 1897. (T. D. 22371; July 21, 1900.)

Round reeds made from rattan, of a diameter of not less than 7 millimeters, and whether known either as hard or soft reeds, are free of duty under the provision in paragraph 700, act of 1897, for "reeds unmanufactured, * * * in the rough, or not further advanced than cut into lengths suitable for sticks for * * * whips." Similar round reeds of a less diameter than 7 millimeters are not suitable for use as sticks for whips, and, together with flat, square, and split reeds, are dutiable at 10 per cent ad valorem, under the provision in paragraph 206 for "chair cane or reeds, wrought or manufactured from rattans or reeds."—*Foppes v. Magone* (40 Fed. Rep., 570), *Foppes v. United States* (79 *id.*, 994-995), *United States v. Foppes* (suit 2958), *United States v. Gerdau* (suit 2734), *Gerdau v. United States* (suit 2736), and *in re Gerdau* (G. A. 761) followed; *in re Benneche* (G. A. 1665) and *in re Gerdau* (G. A. 4116) modified. (T. D. 22533—G. A. 4780; October 8, 1900.)

REEXPORTATION OF DOMESTIC GOODS.

Domestic plug tobacco once exported may be reimported, warehoused, and withdrawn without payment of duty. (T. D. 19117; March 19, 1898.)

REFINED GLYCERIN. (See Glycerin.)

REFINED SUGAR. (See Sugar.)

REFINED WOOL GREASE. (See Wool grease.)

REFRIGERATING PLANT. (See Ship's equipment.)

REFUND OF DUTY.

Certified statements. (See Certified statements, etc.)

None on deposits on prohibited copyrighted articles. (See Copyrighted articles.)

Refund of duty on salt used in curing fish, due importers, withheld because applicants are indebted to the Government for penal duty on a warehouse entry covering other merchandise, such indebtedness as additional duty imposed for undervaluation not being contingent, but actual, under the provisions of section 32, act of 1897. (T. D. 18877; January 26, 1898.)

Refund of duty not permitted when imported goods are forfeited. (T. D. 22218; May 9, 1900.)

Refund by certified statement will not be made pending suit for additional duty against claimant. (T. D. 22336; July 10, 1900.)

REGALIA.

Oxford caps not free as regalia under paragraph 649, act of 1897. (T. D. 21026—G. A. 4414; April 14, 1899.)

REGISTRY AND PEDIGREE, STAMPING OF CERTIFICATES OF. (See Stamp tax.)

REGULUS. (See Copper matte.)

REIMPORTATION.

The rule as to imported articles is that they are subject to duty unless there is some provision of law exempting them. A reimportation of merchandise is, in general, to be treated as an original importation for tariff purposes. (T. D. 22648—G. A. 4816; November 30, 1900.)

REIMPORTED AMERICAN GOODS. (See, also, Playing cards.)

American goods which have been improved in condition or advanced in value abroad by American labor and materials dutiable on reimportation under paragraph 483, act of 1897. (T. D. 21096; May 6, 1899.)

Etchings made in the United States and sent abroad to have signature attached not free on reimportation, having been advanced in value and improved in condition by process of manufacture or other means. (T. D. 18971; February 15, 1898.)

Foreign customs certificates not now required in case of reimported domestic goods.—No certificate, invoice, or shipper's declaration required when goods are valued at not over \$100, T. D. 17132 and 17231. (T. D. 21245; June 8, 1899.)

Parts of sewing machines sent abroad for the purpose of having improvements placed thereon dutiable upon reimportation, although the selling price in the United States may not be enhanced. (T. D. 19049; March 5, 1898.)

Proof required in case of returned goods representing shipments to Canada in foreign vessels. (T. D. 20768; March 1, 1899.)

Goods of domestic origin, although repaired abroad, free of duty on reimportation under paragraph 483, act of 1897, if such repairs did not constitute an improvement over the condition in which the goods left the United States. (T. D. 22568; October 29, 1900.)

REIMPORTED BAGS. (See Bags.)

RELIQUARY CROSS.

A reliquary cross, consisting of a metal cross, with receptacle at the intersection, carried in the hand in public processions of the Catholic Church, and specially imported in good faith for the use and upon the order of such church and not for sale, is entitled to free entry under paragraph 649, act of 1897.—G. A. 958 followed. (T. D. 22508—G. A. 4774; September 25, 1900.)

REMISSION OF FINES, ETC.

Power to remit fines, penalties, and forfeitures rests solely in Secretary of the Treasury. (T. D. 22255; circular 78, May 31, 1900.)

RENAISSANCE TIDIES. (See Lace articles.)**REPAIRS TO VESSELS.**

The expenses incurred in a foreign port in repainting an American vessel, and for fittings, work of carpenters and mechanics on the same, are expenses for repair within the meaning of section 3114 of the Revised Statutes, and dutiable, as therein provided, at 50 per cent ad valorem on the cost of repairs in such foreign country. (T. D. 21670—G. A. 4575; October 12, 1899.)

RESIDUUM—WOOL GREASE.

Residuum left at bottom of wool-grease tanks, after wool grease has been drawn off, dutiable as wool grease under paragraph 279, act of 1897.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20816; March 9, 1899.)

RESORCIN. (See Coal-tar preparations.)**RETESTED SUGARS.** (See Sugars retested.)**RETURNED AMERICAN GOODS.** (See Exportation, what constitutes, etc.; Proof of American goods returned.)**RETURNED WEIGHTS.** (See Invoice price.)**REWAREHOUSE OF IMPORTED ORES.** (See Ores.)**RHUBARB ROOT.** (See Crude drugs.)**RIBBON, MAGNESIUM.** (See Magnesium.)**RIBBONS.***Silk—*

Certain silk ribbons were found by the Board of General Appraisers to be "gauze ribbon," and dutiable as "trimmings," under paragraph 390, act of 1897, at 60 per cent ad valorem (T. D. 21113). Collectors will be governed by this decision in liquidation of entries of this particular class of ribbons, but other silk ribbons will be assessed with duty under T. D. 18277, etc. (T. D. 21247; June 12, 1899.)

Silk and cotton—

Gauze or chiffon ribbons from about 1½ inches to 6 inches wide, woven plain or with ribbed effects or narrow stripes, of the same color as the body of the fabric, some with plain and others with fancy looped or scalloped edges or borders, made of silk and cotton, silk the component material of chief value, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21113—G. A. 4433; May 4, 1899.)

Silk and cotton woven in the gray in the piece—

Ribbons composed of silk and cotton, silk chief value, woven in the gray or gum in the piece, in different widths indicated by the absence of filling threads and requiring only to be cut, after dyeing, to separate them into individual ribbons, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 22561—G. A. 4786; October 22, 1900.)

RISERONS—Continued.

Silk trimmings—

Silk manufactures, from one-half to three-fourths of an inch wide, in different colors, a portion of some of which are composed of both warp and weft woven plain or ribbed, the balance of the fabric consisting of weft threads only in the nature of fringe, the others being fancy, close woven throughout with scalloped or picot edges, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21860—G. A. 4616; December 19, 1899.)

Silk velvet—

Velvet ribbons composed in chief value of silk were dutiable under paragraph 302, act of 1894, at 45 per cent ad valorem, as "manufactures of silk or of which silk is the component material of chief value," and not under the provision in paragraph 299 for pile fabrics.—United States v. Calhoun (T. D. 20817) followed. (T. D. 20991—G. A. 4409; April 6, 1899.)

Velvet—

Velvet ribbons classified as pile fabrics, silk chief value, held by the court to be dutiable as a manufacture of which silk is component material of chief value, at 45 per cent ad valorem, under paragraph 302, act of 1894. (T. D. 20817; March 9, 1899.)

RICE-BEADED CURTAINS. (See Beaded curtains, rice.)

RICE FLOUR.

Ground rice in the form of a flour, known as rice flour, is dutiable at one-fourth of 1 cent per pound, under the provision for "rice flour" in paragraph 232, act of 1897, and not, even if suitable for such use, at 1½ cents per pound under paragraph 285 of said act as a preparation "fit for use as starch."—Chew Hing Lung v. Wise (20 Sup. Ct. Rep., 320); *in re Shallus* (G. A. 4661) followed. (T. D. 22229—G. A. 4709; May 10, 1900.)

RICE, IMPORTATIONS INTO PORTO RICO. (See Porto Rico.)

RICE, SEED.

Seed rice dutiable as paddy at three-fourths of 1 cent per pound under paragraph 232, act of 1897. (T. D. 21082—G. A. 4429; April 28, 1899.)

RICE SIEVE.

The No. 12 wire sieve mentioned in paragraph 232, act of 1897, is one made of "light-grade" No. 27 wire or "heavy-grade" No. 26 wire, and has 12 meshes to the inch. (T. D. 22528; October 6, 1900.)

The sieve mentioned in paragraph 232, act of 1897, is one made of No. 24 brass wire, either Stubbs or Birmingham gauge.—Treasury decision 22528 modified. (T. D. 22680; December 19, 1900.)

RICKRACK BRAIDS. (See Braids.)

RIFFLE FILES. (See Files.)

RIFLES.

Borchardt's automatic repeating pistol dutiable at 25 per cent ad valorem under paragraph 157, act of 1897. (T. D. 19626—G. A. 4208; June 30, 1898.)

RINGS, METAL, FOR UMBRELLAS. (See Metal, manufactures of.)

ROCK CRYSTAL. (See Crystal painted intaglios.)

ROCKINGHAM EARTHENWARE.

Plain Rockingham earthenware dutiable at 40 per cent ad valorem under paragraph 94, act of 1897. (T. D. 21320—G. A. 4460; June 22, 1899.)

ROCKLAND, ME.

Subport of entry. (T. D. 19640; circular 134, July 11, 1898.)

RODS. (See Steel rods, polished; Wire rods.)

ROLLERS, HOLLOW COPPER. (See Hollow copper rollers.)

ROOFING TILES. (See Tiles.)

ROPE. (See Wire rope.)

ROPE CHAINS FOR WATCH GUARDS. (See Jewelry.)

ROSARIES.

Rosaries, consisting of wooden beads strung upon metal, having a cross attached and used in devotional exercises, are dutiable at 60 per cent ad valorem under paragraph 408, act of 1897, and not according to component material of chief value. (T. D. 19036—G. A. 4084; February 25, 1898.)

ROSE PLANTS.

Polyantha stock, a variety of multiflora, dutiable at 25 per cent ad valorem under paragraph 252, act of 1897. (T. D. 20759—G. A. 4366; February 25, 1899.)

Roses dutiable at 10 per cent ad valorem under paragraph 234½, act of 1894, as "plants used for forcing under glass for cut flowers or decorative purposes." (T. D. 21909; January 15, 1900.)

Species of rose plant known as *Rosa rugosa* is dutiable at 25 per cent ad valorem as a briar rose under paragraph 252, act of 1897, and not as a rose plant budded, grafted, or grown on its own root, under said paragraph. (T. D. 21922—G. A. 4635; January 15, 1900.)

ROSOLIC ACID—COAL-TAR DYE.

Rosolic acid, aurine, or coralline is an acid and also a coal-tar dye or color, and dutiable at 30 per cent ad valorem under paragraph 15, act of 1897. (T. D. 20802—G. A. 4374; March 3, 1899.)

ROVINGS, COTTON. (See Cotton rovings.)

ROYALTY FEES AS AN ELEMENT OF DUTIABLE VALUE.

A royalty fee, paid by a purchaser of tires for bicycle wheels, for the right to make and the right to sell them, is properly included as a part of the market value of such merchandise, constituting a part of the cost to the maker or vender and a factor in the selling price of the article.—*United States v. Leigh* (39 Fed. Rep., 764) followed. (T. D. 21655—G. A. 4572; October 9, 1899.)

RUBBER.

Reclaimed rubber dutiable under paragraph 449, act of 1897.—Old scrap or refuse rubber free under paragraph 579, same act. (T. D. 21631; September 29, 1899.)

RUBBER DUST.

Rubber dust, produced by the grinding and sawing of hard-rubber articles during the process of manufacture of such articles, and fit only for remanufacture, is dutiable at 10 per cent ad valorem as waste under paragraph 463, act of 1897, and not as manufactures of india rubber. *Standard Varnish Works v. United States*, 59 Fed. Rep., 456, cited. (T. D. 22602—G. A. 4806; November 12, 1900.)

RUBBER TUBING.

Rubber tubing imported for use in making stems of artificial flowers dutiable as manufactures of india rubber at 30 per cent ad valorem under paragraph 460, act of 1890, or 25 per cent ad valorem under paragraph 352, act of 1894. (T. D. 19769—G. A. 4217; July 21, 1898.)

RUBIES. (See Precious stones; Reconstructed rubies.)

RUBLE, VALUATION OF.

Paper ruble of Russia has ceased to be a depreciated currency.—No consular certificate need accompany invoices from Russia made out in paper rubles or certified by United States consul after April 1, 1898.—Paper ruble to be estimated in liquidation of entries as declared by Director of the Mint. (T. D. 19403; May 31, 1898.)

RUGS, WOOL TRAVELING. (See Wool traveling rugs.)

RUPEE. (See, also, Coins, foreign.)

India—

In the liquidation of entries the value of the Indian rupee is to be estimated in the first instance at the value proclaimed by the Director of the Mint. (T. D. 22511; September 26, 1900.)

Zanzibar—

The value of the rupee of Zanzibar to be estimated on basis of value shown by the consular certificates attached to the invoice covering contemporaneous shipments from India. (T. D. 21685; October 20, 1899.)

RUSSIAN SARDINES. (See Fish.)

RUSSIAN SUGAR. (See Sugar.)

S.

SABINE PASS, TEX.

Support of entry. (T. D. 19552; June 28, 1898.)

SACCHARINE. (See Dulcin.)

SADDLERY.

Bits and dumb-jockeys dutiable as saddlery. (T. D. 19133—G. A. 4106; March 17, 1898.)

Halters and whips dutiable as saddlery at 45 per cent ad valorem under paragraph 447, act of 1897. (T. D. 19486—G. A. 4180; June 11, 1898.)

Horse bandages held not to be included in the provision of paragraph 447, act of 1897, for saddlery. (T. D. 21713—G. A. 4584; October 26, 1899.)

SAFETY FUSES. (See Explosives.)

SAFFRON, EXTRACT OF.

Appeal from decision of Board of General Appraisers (G. A. 4062) holding extract of saffron free under paragraph 605, act of 1894. (T. D. 18881; January 27, 1898.)

SAGO, CRUDE. (See Crude sago.)

SALE.

Duties would not attach to material resulting from breaking up and sale in this country of a foreign-built vessel. (T. D. 21842; December 14, 1899.)

Exhibition works of art. (See Art, works of.)

Seized cigars, cigarettes, snuff, and tobacco. (See Cigars.)

Unclaimed goods. (See Unclaimed goods, sale of.)

SALIPYRINE.

Salipyrine dutiable at 50 cents per pound under paragraph 74, act of 1890, as a medicinal preparation in which alcohol is used. (T. D. 20051; September 15, 1898.)

SALOL. (See, also, Medicinal preparations.)

Uniform classification of salol under paragraph 67, act of 1897, for "medicinal preparations * * * in the preparation of which alcohol is used." (T. D. 19337; May 11, 1898. T. D. 19898—G. A. 4228; August 11, 1898.)

SALOL AND CHLORAL HYDRATE. (See, also, Medicinal preparations, etc.)

The medicinal preparations salol and chloral hydrate, in the preparation of which alcohol may be, and sometimes but not necessarily is, used, are dutiable under paragraph 68, act of 1897, as "medicinal preparations in the preparation of which alcohol is not used," and not under paragraph 67, as "medicinal preparations * * * in the preparation of which alcohol is used." (T. D. 22411—G. A. 4740; August 6, 1900.)

SALT. (See, also, Fees.)

Bonds—

Where the principal on a bond given on withdrawal of salt used in curing fish is also master of the vessel on which salt is so used, his affidavit and that of one other person employed on the vessel sufficient for the cancellation of the bond. (T. D. 21810; December 2, 1899.)

In sacks—

Sacks or bags containing salt, and made of flax, being the usual coverings of such imported merchandise, are free of duty, for the reason that the contents are subject to a specific and not an ad valorem rate of duty under paragraph 284, act of 1897; following *United States v. Leggett*, 13 C. C. A., 450. (T. D. 19131—G. A. 4104; March 17, 1898.)

Salt imported in sacks subject to duty at 12 cents per 100 pounds under paragraph 284, act of 1897. (T. D. 20408; December 12, 1898.)

SALT USED IN CURING FISH. (See Refund of duty.)

SALTED BEANS.

Beans, salted, in wooden boxes of 91 pounds gross, held to be prepared vegetables not specially provided for under paragraph 241, act of 1897, dutiable at $2\frac{1}{2}$ cents per pound. (T. D. 21456—G. A. 4508; July 27, 1899.)

SALTED SKINS AND HIDES, DRIED.

The dividing line ordinarily, as to weight, between dried salted skins and dried salted hides is 15 pounds. Generally, skins of this particular kind weighing under 15 pounds are bought and sold in commerce as skins and not as hides, and are entitled to free entry as such under paragraph 664, act of 1897.—“Dacca” kipskins, weighing $13\frac{1}{2}$ pounds each, dry salted, are free of duty as skins, and not dutiable as hides. (T. D. 21977—G. A. 4652; February 5, 1900.)

SALTS, EPSOM. (See Epsom salts.)

SALTS, SMELLING. (See Smelling salts.)

SAMPLE PACKAGES.

Sample packages addressed to immediate-transportation ports are allowed to remain on the dock until after the expiration of the “general order” period, and are then sent to the sample office. (T. D. 20779; March 7, 1899.)

SAMPLES.

Certain silk samples and woolen samples, consisting of small pieces of silk goods and woolen goods of various patterns fastened together in convenient form for display, specially adapted for use in taking orders, and reported by appraiser as having no commercial value, held to be free of duty under article 345 of the Customs Regulations of 1892 and Treasury decision 4828.—Decision of Board of General Appraisers (G. A. 1710) applicable only to particular importations covered thereby. (T. D. 21297; June 22, 1899.)

Imported sugar. (See Sugar.)

Regarding transmission of samples to the Board of General Appraisers under circular 32, February 14, 1898. (T. D. 19466; circular 105, June 10, 1898.)

Samples are dutiable when invoiced or appraised or reappraised at a valuation. (T. D. 21327—G. A. 4467; June 24, 1899.)

Samples of all kinds of spirituous liquors should be assessed for duty regardless of the quantity imported.—Bottles containing one-tenth of a quart of brandy dutiable. (T. D. 21931; January 20, 1900.)

Steel dies used in the manufacture of buttons dutiable on report of appraiser that they possess a commercial value.—Definition of “samples” for customs purposes. (T. D. 19513; June 20, 1898.)

Tea samples. (See Tea.)

SAMPLES—Continued.

Where doubts are entertained by appraising officers as to classification, samples should be sent to collector or Board of General Appraisers; samples of bulky articles, or of clocks, watches, etc., whose quality or denomination is clear, need not be sent to Board, and should be delivered to importers; samples only of such lines of merchandise as can be readily obtained and mailed should be taken. (T. D. 19081; March 14, 1898.)

Wool samples. (T. D. 22681; circular 165, December 20, 1900.)

SAMPLES OF LEAD-BEARING ORES. (See Assay of lead ores.)

SAMPLES OF TEA. (See Tea.)

SAMPLING AND CLASSIFICATION OF SUGARS. (See Sugars.)

SAMPLING AND TESTING OF SUGARS. (See Sugars.)

SAN DIEGO, CAL.

Port for forwarding goods destined for British Possessions. (T. D. 21772; November 18, 1899.)

SANDSTONE FROM CORONADO ISLANDS.

Sandstone, unmanufactured or undressed, whether imported in large blocks or small pieces, dutiable at 12 cents per cubic foot under paragraph 117, act of 1897. (T. D. 22694; December 28, 1900.)

SAN JUAN, P. R.

Port of entry. (T. D. 22305; circular 94, June 22, 1900.)

SAPPHIRES. (See Precious stones.)

SARDELS. (See Fish.)

SARDINE BOXES, KEYS FOR.

Metal keys designed for use as openers for cans or boxes containing sardines, attached to each can, and held in place by a small piece of tin soldered to the can, free of duty as part of the ordinary coverings of the goods. (T. D. 22009; February 14, 1900.)

SARDINES. (See Fish.)

SAUCE.

Essence of anchovies classified as. (T. D. 22176—G. A. 4703; April 19, 1900.)

SAW BANDS, STEEL. (See Steel for band saws.)

SAWED WALNUT PLANKS.

Sawed planks of walnut free of duty as cabinet wood under paragraphs 676 and 684, act of 1894. (T. D. 21765; November 15, 1899.)

SAWS. (See, also, Steel for band saws.)

Butcher saws in coils not band saws, but dutiable as "other saws" under paragraphs 168, act of 1897. (T. D. 20758—G. A. 4365; February 23, 1899.)

SCALE PLATES, DECORATED EARTHENWARE. (See Earthenware scale plates, decorated.)

SCANTLINGS. (See Lumber.)

SCARFS. (See Napkins, doilies, and scarfs.)

SCIENTIFIC INSTRUMENTS. (See Instruments.)

SCISSORS, MARKING OF. (See Marking of imported goods.)

SCOTCH HOLLANDS. (See Cotton.)

SCOURING BRICK. (See Pumice stone.)

SCRAP LEATHER. (See, also, Coney or rabbit skins.)

Scrap leather of various kinds and dimensions, imported for use as leather, dutiable as leather not specially provided for at 20 per cent ad valorem under paragraph 438, act of 1897. The provision "all leather" covers any that has not lost its identity as leather. (T. D. 20010—G. A. 4256; September 3, 1898.)

SCRAP RUBBER. (See Rubber.)

SCRAP STEEL.

In making steel boiler plates, the plates, after leaving the rolls, are subject to a process of shearing whereby the rough, ragged, and uneven edges are cut off, so as to leave the boiler plate true and commercially acceptable and practically serviceable. The pieces which fall off in this process are rough and irregular in size and shape, and are known in the trade as scrap steel, and are only used for remanufacture by remelting or heating and welding together for making tacks and trunk iron. Such merchandise is dutiable at the rate of \$4 per ton under the provisions of paragraph 122, act of 1897, and is not dutiable at the rate of four-tenths of 1 cent per pound under paragraph 135 as steel in all forms and shapes.—*G. A. 639 and Schlesinger v. Beard* (120 U. S., 264) cited and followed. (T. D. 22673—*G. A. 4825*; December 11, 1900.)

SCRAP TOBACCO.

Scrap tobacco, consisting of small pieces falling from leaf tobacco during the process of manufacture, is dutiable under the provisions of paragraph 215, act of 1897, at the rate of 55 cents per pound, and is not dutiable as waste not specially provided for, or as leaf tobacco stemmed or otherwise.—*Seeberger v. Castro* (153 U. S., 32) followed; *United States v. Schroeder* (93 Fed. Rep., 448) distinguished. (T. D. 22635—*G. A. 4814*; November 22, 1900.)

SCREENS.

Screens composed of cotton, paper, and wood dutiable as embroidered articles at 60 per cent ad valorem under act of 1890.—Protest of importers invalid, as claim was not made that paper was chief value of article, as determined by appraiser on subsequent examination. (T. D. 18795; January 12, 1898.)

SCREW BOSS. (See Equipment of steamships.)

SCULPTORS' DECLARATIONS. (See Declarations.)

SCUTCHING TOW.

Scutching tow, produced in the process of scutching or hackling flax, which is largely used in the manufacture of coarse yarns, twine, rope, and coarse cloth, although chiefly used for paper stock, is dutiable as tow of flax at \$20 per ton, under paragraph 326, act of 1897, and is not free under paragraph 632 as "paper stock * * * fit only to be converted into paper." (T. D. 20424—*G. A. 4316*; December 10, 1898.)

SEA GRASS.

The plant known of *Zostera marina*, or eel grass, eel wrack, sea grass, etc., used as a packing and upholstery material, free of duty under paragraph 566, act of 1897, for "all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner." (T. D. 21015; April 18, 1899.)

SEA MOSS.

Provision for sea moss more specific than for seaweed. (T. D. 21626—*G. A. 4561*; September 22, 1899.)

SEALSKIN GARMENTS. (See, also, Personal effects.)

Affidavit of persons from Canada, temporarily visiting the United States, wearing sealskin garments may be taken before a notary public at the frontier port of arrival. (T. D. 21744; November 9, 1899.)

Certificates for sealskin garments under Department's circular of December 30, 1897, may be issued at port where journey of passenger going abroad commences. (T. D. 18939; February 9, 1898.)

Certificates given by officers of the customs as to sealskin garments taken out of the United States by tourists must be satisfactory to collector, but in no prescribed form. (T. D. 18955; February 11, 1898.)

SEALSKIN GARMENTS—Continued.

Entry of sealskin garments brought by passengers from over the sea.—Form of affidavits. (T. D. 21847; December 18, 1899.)

Importation of sealskin garments; regulations. (T. D. 21774; circular 139, November 21, 1899.)

Issuance of certificates for tourists taking sealskin garments abroad where garments came into their possession after December 29, 1897. (T. D. 21512; August 19, 1899.)

No fees to be charged for certificates of ownership of sealskin garments taken abroad. (T. D. 18921; February 3, 1898.)

Prohibited sealskin garments not to be destroyed before submission of case to Department.—Tourists arriving from abroad with sealskin garments may file affidavit with collector and secure delivery of garments.—Specific provisions of paragraph 697, act of 1897, not repealed by general provisions of sealing act of 1897.—No prohibited sealskin garment can be admitted by virtue of the provision for free entry of personal effects. (T. D. 21832; December 12, 1899.)

Sealskin garments in possession of passengers, owned by them before passage of act of December 29, 1897, admitted on presentation of evidence of such ownership. (T. D. 18807; January 14, 1898.)

Sealskin garments in possession of passengers and owned by them prior to December 29, 1897, entitled to entry. (T. D. 18886; January 28, 1898.)

Sealskin garments may be brought into the United States on the Canadian frontier on filing of an affidavit showing temporary stay. (T. D. 21699; October 26, 1899.)

Sealskin garments, property of passengers arriving in the United States, may be imported under transit regulations. (T. D. 20767; March 1, 1899.)

Sealskin garments of foreign origin taken abroad by residents of the United States and made into other garments abroad not entitled to free entry under proviso of paragraph 697, act of 1897, as identity has been changed. (T. D. 21250; June 12, 1899.)

SEALSKINS.

Certain sealskins taken by Indians in Alaskan waters, purchased in Portland, Oreg., and shipped to a dyer in London liable to seizure on importation into the United States under the act of December 29, 1897. (T. D. 19166; March 31, 1898.)

Split sealskins tanned, but not finished, dutiable at 20 per cent ad valorem under paragraph 438, act of 1897. (T. D. 20042—G. A. 4264; September 9, 1898.)

SEAL WASTE.

Authentication of invoices of seal waste not in pieces large enough to be joined together and utilized as dressed furs. (T. D. 20282; November 2, 1898.)

Seal waste composed of small clippings not large enough to be joined together and utilized as dressed furs, resulting from ordinary manufacture, not prohibited importation under act of 1897, and may be admitted to entry. (T. D. 19048; March 5, 1898.)

SEA STORES.

In cases of withdrawals of ship's supplies from bonded manufacturing warehouse for transportation to another port for lading the permit must declare name of vessel and quantities. (T. D. 18922; February 3, 1898.)

Sea stores landed for consumption from a foreign vessel arriving at her port of destination in the United States, and subsequently condemned as unseaworthy by reason of damages sustained in the waters of the United States, held to be dutiable.—The words "materials and equipments," contained in article 912 of the Customs Regulations of 1892, construed to cover only ships' tackle, apparel, etc.—Liquors regarded as a part of a vessel's sea stores when not in excess of quantities specified in circular 155, T. D. 18379. (T. D. 19181; April 4, 1898.)

SEA STORES—Continued.

Wrecked vessel: Where a foreign vessel which has sustained damage in the waters of the United States by grounding subsequently arrives safely at her port of destination in the United States with her cargo on board, and is afterwards condemned as unseaworthy by reason of such damage, such vessel can not be regarded as "wrecked" within the meaning of article 368 of the Customs Regulations of 1892, so as to entitle such vessel's ship stores to free entry. (T. D. 19220; April 12, 1898.)

Coal used as ballast is not a part of the sea stores of a vessel within the meaning of sections 2796 and 2797 of the Revised Statutes.—The determination of what constitutes excessive sea stores rests entirely within the judgment of the collector, in conjunction with the naval officer where there is one. His decision is not reviewable by the courts nor the Board of Classification.—The transshipment of coal from a vessel lying in port to a barge, and thence to another vessel, is an "unloading" of such coal sufficient to exclude it from the provisions of paragraph 523 of the free list of the act of 1897 and render it dutiable as imported merchandise. (T. D. 21324—G. A. 4464; June 23, 1899.)

Excessive sea stores: No authority of law for exemption of excessive sea stores from assessment of duty. (T. D. 22012; February 15, 1900.)

Sea water, allowance for unusual absorption. (T. D. 22078—G. A. 4672; March 9, 1900.)

Ship stores distinguished from. (T. D. 22433—G. A. 4746; August 9, 1900.)

SEATTLE, WASH.

Port for forwarding goods destined for British Possessions. (T. D. 21829; December 11, 1899.)

SEA WATER, ALLOWANCES FOR UNUSUAL ABSORPTION. (See Allowances, etc.)

SECRETARY OF THE TREASURY, JURISDICTION OF. (See Jurisdiction.)

SEED, CANARY.

Canary seed exempt from duty under paragraph 656, act of 1897, as grass seed. (T. D. 20517—G. A. 4328; January 6, 1899.)

Canary seed not free as grass seed, but dutiable as "seeds not specially provided for" at 30 per cent ad valorem under paragraph 254, act of 1897.—Appeal from decision of Board of General Appraisers, G. A. 4328. (T. D. 20622; January 27, 1899.)

SEED, DATE. (See Date seed.)

SEED, DILL. (See Dill seed.)

SEED, FLOWER. (See Flower seed.)

SEED, POPPY. (See Poppy seed.)

SEED, RICE. (See Rice seed.)

SEEDLING ORANGE TREES.

Seedling orange trees of mandarin variety held to be free of duty under paragraph 560, act of 1897, as tropical fruit plants imported for purpose of propagation or cultivation. (T. D. 20009—G. A. 4255; September 2, 1898.)

SEIZED AND FORFEITED SPIRITS, TAX ON. (See Tax on spirits, etc.)

SEIZED AND UNCLAIMED GOODS, DUTY ON. (See Duty.)

SEIZED DRUGS. (See Drugs.)

SEIZED GOODS BY MAIL. (See Books by mail.)

SEIZURE. (See, also, Reappraisement.)

Articles imported in violation of trade-mark law not subject to seizure. (T. D. 19265; April 21, 1898.)

SEIZURE—Continued.

Merchandise (live plants) seized under section 32, act of 1897, may be released upon payment of appraised value, viz, foreign value, with duty added, if it is clear that a greater sum could not be realized at public sale under a decree of forfeiture, T. D. 11774. (T. D. 20330; November 16, 1898.)

Reimported teas can not be released after seizure. (T. D. 19322; May 7, 1898.)

Where duty involved in seizure cases under section 32, act of 1897, is less than \$25, collectors are authorized, if no fraud is apparent, to release on payment of appraised value, viz, foreign value with duty added. (T. D. 18790; January 11, 1898.)

SEIZURE, BURDEN OF PROOF, ETC.

An acquittal on a criminal charge under sections 2865 and 3082, Revised Statutes, is not a bar to proceedings *in rem* under sections 2802 and 3061, Revised Statutes.—The burden of proof in proceedings under section 9 of the seal act of December 29, 1897, rests and remains upon the claimant. (T. D. 22226; May 15, 1900.)

SEIZURE CASES.

Detector and seizer's claim shall bear certificate of collector of customs that there is no original informer in case. (T. D. 20015; September 10, 1898.)

SEIZURE OF CIGARS. (See Cigars.)

SESAME PULP AND SESAME SEED.

A preparation made by cooking sesame seed from which the oil has not been extracted and intended to be made into sweetmeat, but not yet finished, is not free of duty as sesame oil under paragraph 626, act of 1897; and sesame seed, although removed from its shell, is dutiable under paragraph 254, act of 1897, as an oil seed, and is not dutiable under section 6.—G. A. 2085 and G. A. 4093 distinguished. (T. D. 22435—G. A. 4748; August 9, 1900.)

SEWING MACHINES. (See Drawback; Reimported American goods.)

SHADDOCKS.

Ruling as to abandonment of oranges under section 23, act of June 10, 1890, applicable to shaddockes. (T. D. 21891; December 30, 1899.)

SHAVING OR DRESSING MIRRORS. (See Mirrors.)

SHAVING PAPER, WOOD. (See Wood shaving paper.)

SHAVINGS, STEEL, ETC. (See Steel shavings.)

SHAWLS. (See Angora goat hair, etc.; Wearing apparel.)

SHEARINGS. (See Boiler-plate shearings.)

SHEATHING FELT.

Sheathing felt, not adhesive, is not entitled to free entry under paragraph 553, act of 1897. While adhesive ship-sheathing felt is entitled to free entry irrespective of its actual use, sheathing felt not adhesive, admittedly imported for roofing, is dutiable at the rate of 10 per cent ad valorem under paragraph 394.—United States v. Nichols (46 Fed. Rep., 359), and G. A. 110, cited and distinguished. (T. D. 22448—G. A. 4752; August 17, 1900.)

SHEAVES OF WHEAT, SUN-BLEACHED. (See Natural flowers; Wheat and straw.)

SHEEP AND CATTLE, CANADIAN, FOR EXPORT. (See Canadian animals for export.)

SHEEP DIP.

Sheep dip, so called, made from cresol or cresylic acid, dead oil of coal tar, caustic soda, oleate of potash, and other substances combined with water, is not free of duty under paragraph 657, act of 1897, being extensively used as a disinfectant, deodorizer, and antiseptic, and also as a medicinal preparation in healing or curing wounds, sores, diseases of the human and animal body, and for other purposes. (T. D. 19228—G. A. 4124; April 11, 1898.)

SHEEP DIP—Continued.

Sheep dip, coal-tar, dutiable as a chemical compound under paragraph 3, act of 1897, at 25 per cent ad valorem; tobacco sheep dip dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897; sheep dip composed of sulphide of arsenic free under paragraphs 479 and 657, act of 1897. (T. D. 19467; June 10, 1898.)

Sheep dip: A dry yellow powder, imported in cases of 85 pounds each, valued at 30 shillings sterling per case, and composed of sulphur, arsenic, and soda, and intended expressly and exclusively to be used as sheep dip, and not susceptible of use for other purposes, is exempt from duty under paragraph 657, act of 1897.—A dark-brown fluid with a tarry odor, imported in drums of 5 gallons each, and composed of potash and fatty anhydrides, and tar acids of dead oil—or potash soap and creosote oil—which, being used to some extent in the treatment of sheep for certain diseases, is included in the class of nonpoisonous dips, but is susceptible of use, and is extensively used as a disinfectant, antiseptic, and for other medicinal purposes generally, therefore is not exempt from duty under paragraph 657, act of 1897. (T. D. 22575—G. A. 4790; October 23, 1900.)

SHEEP FOR BREEDING PURPOSES.

Flock book of Continental Dorset Club added to list of American books from which certificates of pedigree of sheep may issue. (T. D. 19359; May 18, 1898.)

Free entry of sheep for breeding purposes denied when unaccompanied by pedigree certificates embracing at least two generations of ancestors. (T. D. 20112; October 1, 1898.)

SHEEPSKINS. (See, also, Mocha sheepskins; Raw skins; Wool.)

Sheepskins with the wool on, taken from American sheep slaughtered abroad, not entitled to free entry under paragraph 483, act of 1897, as the process of stripping the skins from the sheep increases their value or improves their condition, and they are not the article exported. (T. D. 20109; September 30, 1898.)

Sheepskins, shearling, imported from Sydney, Australia, from which the wool has been sheared as nearly as practicable or customary with skins of that kind, so as to reduce the length of the wool left on the skins to not more than one-fourth of an inch, and to a quantity practically of little or no value commercially, are not dutiable under paragraph 360, act of 1897, but are free of duty under paragraph 664 of said act as "skins of all kinds, raw (except sheepskins with the wool on)." The Secretary of the Treasury being expressly authorized by paragraph 360 of said act to prescribe rules for ascertaining the quantity and value of wool on such skins, all reasonable rules and regulations, not inconsistent with law, which are adopted by the Department to carry into effect said paragraph are to be regarded as having the force of statutory regulations. (T. D. 20244—G. A. 4300; October 25, 1898.)

Sheepskins imported with the wool on; duty should be assessed on the wool under paragraph 360, and the skins stripped of wool passed free of duty under paragraph 664, act of 1897, as "skins of all kinds, raw." (T. D. 20303; November 10, 1898.)

Sheepskins, pickled or salted, free of duty under paragraph 664, act of 1897, as skins, raw.—No appeal from G. A. 4388. (T. D. 20900; March 23, 1899.)

SHEET MUSIC. (See Music.)**SHEETS OF COMPOSITION METAL.**

Sheets of composition metal of uniform size, copper chief value, free of duty under paragraph 452, act of 1894, as composition metal of which copper is component material of chief value. (T. D. 21994; February 9, 1900.)

SHELL BOXES.

Shell boxes, so called, dutiable as fancy paper boxes under paragraph 405, act of 1897, at 45 per cent ad valorem. (T. D. 19657—G. A. 4212; July 7, 1898.)

Shell boxes dutiable as fancy boxes at 45 per cent ad valorem under paragraph 405, act of 1897.—Crucifix made of wood and paper and decorated with shells, a niche or altar composed of paper and shells, and pictures in frames made of paper and shells dutiable as manufactures of paper at 35 per cent ad valorem under paragraph 407, act of 1897. (T. D. 20041—G. A. 4263; September 9, 1898.)

SHELLS NOT IN THEIR NATURAL STATE.

Shells having been subjected to a cleansing process by being placed in chloride of lime to remove the animal matter and offensive smell, the value thereby being increased about 10 per cent, *Held* that, even if it be admitted that the shells had undergone no process of manufacture, they were properly classified by the collector under the last clause of paragraph 450, act of 1897, as "shells engraved, cut, ornamented, or otherwise manufactured," by the application of the similitude clause of section 7 of said act. It is not necessary for the collector to expressly invoke the similitude clause, it being sufficient if his classification is justified under the rules laid down by the courts. (T. D. 20210—G. A. 4294; October 13, 1898.)

SHIPMENT OF FREE GOODS FROM MEXICO TO EUROPE THROUGH UNITED STATES.

Free goods can not be shipped in transit under bond, but must be entered for consumption at port of entry, accompanied by a duly certified invoice, or a bond given for the production thereof, as required by act of June 10, 1890.—Treasury decisions 17365 and 17366 overruled; Treasury decision 21412 sustained. (T. D. 21532; August 26, 1899.)

SHIPMENTS, CONSOLIDATION OF.

All merchandise arriving on the same date and train or other conveyance consigned to one party, but destined for two or more places in Canada, may be included in one entry and bond for transportation and exportation to Canada via a common port. (T. D. 21273; June 17, 1899.)

SHIPMENTS IN TRANSIT. (See Entry of merchandise.)**SHIPMENTS TO PORTO RICO. (See Porto Rico.)****SHIP'S CHRONOMETER, FREE ENTRY OF.**

A foreign chronometer loaned for use on a vessel making a foreign voyage not dutiable on return, as, not being landed abroad, the transaction was not an exportation and reimportation within the meaning of the tariff law and article 909 of the Customs Regulations of 1892. (T. D. 19437; June 7, 1898.)

SHIP'S EQUIPMENT.

It is doubtful whether a refrigerating plant can properly be deemed part of a ship's "equipment," when it is not shown to be the property of the owners of the vessel.—Section 17, act of March 3, 1897, must be confined to vessels of the same owner, detained in a port of the United States.—There seems to be no provisions of law admitting to free entry articles of ship's equipment, imported for a foreign-built vessel, sailing under a foreign register. (T. D. 22450—G. A. 4754; August 20, 1900.)

SHIP'S STORES. (See, also, Sea stores.)

There is a distinction between the "ship stores" of a vessel and her "sea stores." The former consist of articles which make up part of the body or equipment of the ship—her tackle, apparel, or furniture, such as anchors, cables, spars, and cordage, being necessary for her navigation. Sea stores consist of the provisions taken on board for use of the passengers and crew, intended for their health and sustenance. *United States v. Coils of Cordage* (Baldwin's Rep., 502), 28 Fed. Cases, 276, and (*Gilpin's Rep.*, 299) 28 Fed. Cases, 290, followed.—

SHIP'S STORES—Continued.

Coal placed on a ship for use in navigation is in no sense "ship stores."—Whether a vessel which has been damaged by fire and beached, so as to require extensive repairs, is to be deemed a "wrecked" vessel or merely stranded, *quere*. (T. D. 22433—G. A. 4746; August 9, 1900.)

SHIP'S SUPPLIES. (See Sea stores.)

SHIP TIMBER AND PLANKING.

Ship timber and ship planking, planed or dressed on four sides, free of duty under paragraph 699, act of 1897, and Treasury decision 8564. (T. D. 22342; July 11, 1900.)

SHIRRED GOODS. (See Silk pleated or shirred goods.)

SHIRTINGS AND VESTINGS, COTTON. (See Cotton, etc.)

SHOE AND CORSET LACE. (See Laces, shoe and corset.)

SHOE-LACE BRAIDS. (See Cotton, braids.)

SHOE POLISH—BLACKING.

So-called "white cream," packed in small stone jars, designed for polishing patent-leather boots and shoes, dutiable at 25 per cent ad valorem under paragraph 7, act of 1897, as "blackening," which includes shoe polish of all kinds. (T. D. 19415—G. A. 4154; May 26, 1898.)

SHOES, CHINESE.

Chinese shoes, leather component of chief value, not dutiable as manufacture of leather, but as "shoes made of leather," under paragraph 456, act of 1890, at 25 per cent ad valorem. (T. D. 20928; March 29, 1899.)

Chinese shoes containing leather as the component material of chief value dutiable as shoes made of leather. Follows *in re Wise* (93 Fed. Rep., 443), affirming Board's decision, unpublished. (T. D. 21587—G. A. 4547; September 6, 1899.)

SHOOKS. (See, also, Boxes or barrels.)

Herring-box shooks: Section 20 of the tariff act which went into effect July 24, 1897, admitting to free entry certain produce of Maine forests upon the St. John River, sawed or hewed in New Brunswick by American citizens, "which is now admitted into the ports of the United States free of duty," revives section 2508 of the Revised Statutes, a substantially similar provision, in full force and effect, and accords free entry to all articles which fell within the scope of its terms when it was in operation. Herring-box shooks of a character within the language of said section 20 are entitled to free entry thereunder, notwithstanding such merchandise was dutiable under the act of 1894. (T. D. 22303—G. A. 4718; June 14, 1900.)

Herring-box shooks, the product of American lumber, sawed in New Brunswick, not free of duty under the provisions of section 20, act of 1897, but dutiable at the rate of 30 per cent ad valorem under paragraph 204 of said act. (T. D. 22356; July 17, 1900.)

Herring-box shooks: Certain produce of the forests of the State of Maine upon the St. John River and its tributaries, owned by American citizens, which consists of herring-box shooks, being simply pieces of wood sawed longitudinally and transversely to produce sizes suitable for being made up into boxes, are "otherwise unmanufactured in whole or in part" than by sawing, within the meaning of section 20, act of 1897, and are free of duty under the provisions of said section, such articles having been admitted free of duty under similar previous legislation.—*In re Pike* (G. A. 4718) followed; *Tide Water Oil Company v. United States* (171 U. S., 210), *United States v. Hathaway* (4 Wall., 404), and *United States v. Quimby* (*ib.*, 406) distinguished. (T. D. 22590—G. A. 4800; November 2, 1900.)

SHOOKS AND STAVES SHIPPED TO PORTO RICO. (See Porto Rico.)

SHORT SHIPMENT OF PINEAPPLES. (See Pineapples.)

SHORT SHIPMENT OF TEA. (See Tea.)

SHORTAGE AND DAMAGE. (See, also, Pineapples.)

The destruction of 101 bags of quebracho extract out of a shipment of 491 bags, caused by "heating, running, and adhering to the skin of the ship," is not damage within the meaning of section 23, act of June 10, 1890. Duty should be assessed only on the quantity of merchandise actually landed and coming into the possession and control of the customs officials.—*Marriott v. Brune*, 9 How., 619, followed. (T. D. 21761—G. A. 4601; November 14, 1899.)

SHOTGUN BARRELS.

Certain single-tube gun barrels from Belgium held to be forged and free of duty under paragraph 658, act of 1897.—Judicial affirmance of G. A. 1709. (T. D. 21404—G. A. 4490; July 14, 1899.)

SHREDDED ORANGE PEEL. (See Orange peel.)

SHRIMP PASTE. (See Paste, anchovy and bloater.)

SICCATIVE, OR VARNOLETTE. (See Varnolette.)

SIENNA.

Crude burnt sienna dutiable at one-eighth of a cent per pound under paragraph 49, act of 1897.—Marks of distinction between crude and powdered sienna. (T. D. 21403—G. A. 4489; July 14, 1899.)

SIEVES, RICE. (See Rice sieve.)

SIGNATURES OF OFFICERS OF THE CUSTOMS.

Official papers transmitted from one customs port to another should bear the autographic instead of the stamped signature. (T. D. 20824; March 13, 1899.)

SILICATE OF IRON.

Silicate of iron, a ground substance, composed of 17.56 per cent of silica, 65.27 per cent of oxides of iron, and 17.17 per cent of oxide of manganese, alumina, lime, etc., dutiable at 35 per cent ad valorem as an article composed wholly of mineral substances, under paragraph 97, act of 1897. (T. D. 22223; May 10, 1900.)

SILK. (See, also, Bengalines; Braids; Silk and wool fabrics; Trimmings.)

SILK AND COTTON BINDING. (See Bindings, silk and cotton.)

SILK AND COTTON FABRICS. (See Cotton.)

SILK AND COTTON GOODS, SPECIFIC DUTIES. (See Specific duties regulated by value.)

SILK AND COTTON RIBBONS. (See Ribbons.)

SILK AND MOHAIR FLOUNCINGS AND LACES. (See Flouncings and laces.)

SILK AND WOOL FABRICS.

Fabrics in the piece, composed of silk and worsted, of which silk is the component material of chief value, commercially known as bengalines, cristals, moires, etc., and which are used in combination costumes for women and children to make sleeves or waists, or for trimming, are not commercially known as dress goods, are not goods of similar description or character, and are not dutiable as such, at 50 per cent ad valorem, under paragraph 283, act of 1894, but as "manufactures of which silk is the component material of chief value," under paragraph 302.—*United States v. McCreery* (91 Fed. Rep., 115) followed. (T. D. 20924—G. A. 4397; March 25, 1899.)

SILK BENGALINES. (See Bengalines.)

SILK CHENILLE YARN.

Goods consisting of a fine silk chenille yarn wound about small metal wire, and intended for use in making dots in veillings, are dutiable at 50 per cent ad valorem under the provisions of paragraph 391, act of 1897, and not under the provision for "chenille" in paragraph 386 of said act. (T. D. 21111—G. A. 4431; May 4, 1899.)

SILK CHIFFON, MOUSSELINE, ETC.

Silk fabrics woven in the piece in widths from about 40 to 47 inches, including selvages, and which are known in commerce as "silk chiffon," "silk mousseline," or as "muslin," are dutiable under the provisions of paragraph 387, act of 1897. Similar woven fabrics of silk, from about 5½ to 9 inches wide, with selvages varying from one-eighth to one-half of an inch in width, and which are known in commerce as "silk chiffon bands," or as "silk mousseline bands," or as "silk muslin bands," are dutiable under the provisions for "trimmings" in paragraph 390 of said act. (T. D. 21114—G. A. 4434; May 4, 1899.)

SILK, CHINA. (See China silks.)**SILK CLOTH.**

Silk cloth in the gray or *écru*, close woven, of "bourette" or waste silk, and intended for use in making cartridge or powder bags, is dutiable under the provisions of paragraph 387, act of 1897, and not at 50 per cent ad valorem under the provisions of paragraph 391 of said act. (T. D. 19135—G. A. 4108; March 18, 1898.)

SILK CORDS AND YARNS.

Manufactures composed of two threads or strands of loom waste thrown silk fibers, loosely twisted into a form one thirty-second of an inch in diameter and wound upon large wooden spools, which are largely used in making fringes, tassels, etc., and are suitable for use in weaving certain upholstery goods and carpets, are dutiable at 30 per cent ad valorem under the provision for "yarns" in paragraph 385, act of 1897.—Manufactures composed of three independent threads, each containing two strands of fine thrown silk waste fibers, of crimson color, closely twisted into a cord about one twenty-fourth of an inch in diameter, and which are designed for making fringes, etc., and for fancy needlework, are dutiable at 50 per cent ad valorem under the provision for "cords" in paragraph 389 of said act. (T. D. 22587—G. A. 4797; November 1, 1900.)

SILK FABRICS.

Silk fabrics containing less than 45 per cent in weight of silk, when weighing less than 1½ ounces per square yard, silk the component material of chief value, held to be dutiable at 50 per cent ad valorem under the provisions of paragraph 391, act of 1897, in accordance with the decision of the United States circuit court of appeals for the second circuit *in re* H. B. Claflin Company, 92 Fed. Rep., 914. (T. D. 21232—G. A. 4449; June 1, 1899.)

SILK GOODS, JACQUARD.

Figured tapestry or upholstery fabrics in the piece composed of silk warp and cotton filling, silk chief value, woven in looms with the Jacquard attachment, weighing over 1½ ounces and not more than 8 ounces per square yard, the warp threads and filling threads proper being each of a single color, are not dutiable under the provisions of paragraph 391, act of 1897, because they have a single cotton thread, of a different shade or color from the other threads, running at intervals of about a half inch straight across the back of the fabric from selva to selva, the Board holding that such thread does not constitute one of the two or more threads which the pertinent provision requires shall be "in the filling." (T. D. 22178—G. A. 4705; April 24, 1900.)

SILK GOODS, UNDERVALUATION. (See Penal duty.)

SILK GOODS, WEIGHT OF.

In ascertaining the weight of silk goods, under the act of 1897, no deduction from the weight is allowable for sea moisture absorbed before importation. (T. D. 20077—G. A. 4274; September 16, 1898.)

SILK, JACQUARD AND SWIVEL FIGURED.

Silk fabrics, such as are commonly called necktie silks, ornamented with figures produced in the loom with the Jacquard attachment, but having no threads partly cut away and none but the warp and filling threads extending the entire length and breadth of the fabric in its completed condition, and which have two colors in the filling, are dutiable at 50 per cent ad valorem under the provision in paragraph 391, act of 1897, for "Jacquard figured goods in the piece, made on looms," etc. Silk fabrics of the same class, but having only one color in the filling, are dutiable under paragraph 387 of said act. Silk fabrics figured with the swivel attachment to the loom, without the use of the Jacquard attachment, are not "Jacquard figured goods," but are dutiable under paragraph 387. Threads introduced by the swivel attachment are not "filling," and are not to be counted in determining whether a fabric has "two or more colors in the filling." Silk fabrics having some figures produced by the Jacquard attachment and others by the swivel, the filling being all one color and the swivel threads of a different color, are "Jacquard figured goods in the piece," but not having "two or more colors in the filling" are dutiable under paragraph 387. (T. D. 21569—G. A. 4542; September 1, 1899.)

SILK MOURNING CRAPE.

Fabrics woven in the piece composed wholly of silk dyed in the piece and not boiled off, known commercially as mourning crape, and of the widths called 4/4 crape, are dutiable according to weight, condition, etc., under the provisions of paragraph 387, act of 1897. Goods of the same general character which are called 6/4 crape, being from about 38 to 41 inches wide (also those from 33 to 38 inches in width), are dutiable at 60 per cent ad valorem under the provisions for "veilings" in paragraph 390 of said act. (T. D. 21154—G. A. 4437; May 15, 1899.)

Silk mourning crape dyed in the piece, weighing more than one-third ounce and less than 1½ ounces per square yard, dutiable at 60 per cent ad valorem under paragraph 390, act of 1897. (T. D. 22073; March 13, 1900.)

Woven fabrics in the piece, composed chiefly or wholly of silk, dyed in the piece, and which are known, commercially and popularly, as "mourning crape" and are designated as 4 by 4, 5 by 4, and as 6 by 4 crape, are dutiable at 60 per cent ad valorem under the provisions for "veilings" and for "trimmings" in paragraph 390, act of 1897, in accordance with the decision of the United States circuit court for the southern district of New York, rendered January 22, 1900, in the suit of H. Robinson v. United States. (T. D. 22160—G. A. 4698; April 16, 1900.)

SILK MULL AND TINSEL GAUZE.

Silk mull and tinsel gauze, composed in chief value of silk, weighing over one-third and under 1½ ounces per square yard, in which the weight of the silk is under 20 per cent, held to be dutiable at 50 per cent ad valorem under paragraph 391, act of 1897, as manufactures of silk, or of which silk is the component material of chief value not specially provided for. (T. D. 21099; May 8, 1899.)

Tinsel gauze woven in the piece, and varying in width from 2 to 8 yards, not dutiable as trimmings, although they can be cut up and applied to such use. (T. D. 21499—G. A. 4522; August 12, 1899.)

SILK PLEATED OR SHIRRED GOODS.

Woven fabrics, 22 to 41 inches in width, composed, respectively, of silk and cotton, silk over 20 and less than 30 per cent in weight, and wholly of silk, dyed or printed in the piece, and which are pleated, gathered, or shirred by steaming, pressing, stamping, or other mechanical manipulation, are not dutiable at 60 per cent ad valorem under the provision for trimmings in paragraph 390, act of 1897, but are dutiable according to weight, condition, etc., under the provisions of paragraph 387 of said act. (T. D. 21326—G. A. 4466; June 24, 1899.)

SILK PLUSHES.

Upholstery piece goods consisting of cotton warp and filling with silk pile from $4\frac{1}{2}$ to $5\frac{1}{2}$ millimeters in length, silk constituting from about 78 per cent to 83 per cent in value of the component materials, are dutiable at \$1 per pound and 15 per cent ad valorem under the provisions for "plushes composed of silk or of which silk is the component material of chief value" in paragraph 386, act of 1897. (T. D. 20246—G. A. 4302; October 25, 1898.)

SILK RIBBONS. (See Ribbons.)**SILK TRIMMINGS, VEILINGS, AND PIECE GOODS.** (See, also, Ribbons; Trimmings.)

Woven goods composed of silk, some weighing over one-third of an ounce and none more than $1\frac{1}{2}$ ounces per square yard, from 4 to 6 inches wide, with selvages or borders covering a space from one-fourth of an inch to 1 inch in width, others having narrow stripes at intervals throughout, which are used directly in these widths for trimming women's hats, bonnets, and other wearing apparel, and are generally known as "chiffon," "muslin bands," or as "gauze bands," or as "gauze ribbons," are dutiable under the provision for "trimmings" in paragraph 390, act of 1897. Fabrics of similar texture and weight, composed of silk, in widths of about 13 to 18 inches, with closely woven borders of the same color as the body of the fabric, composed of one, two, or more stripes and covering a space of from one-half to 1 inch in width, which are described as "veilings," "marabouts," "grenadines," and "mousselines," are dutiable under the provisions for "veilings" in the same paragraph and act. Woven fabrics of similar texture, composed of silk, ranging in width from about 17 to 47 inches, and generally known in trade as "silk chiffon," "mousseline," or as "muslin," are dutiable, according to weight, condition, etc., under the provisions of paragraph 387 of said act. (T. D. 21115—G. A. 4435; May 4, 1899.)

Silk-velvet ribbons. (See Ribbons, silk velvet.)

SILVER CHATELAINÉ BAGS.

Classification of chatelaine bags and chatelaine purses according to material of chief value and as jewelry. (T. D. 21874; December 23, 1899.)

SIMILAR DESCRIPTION. (See Goods of similar description.)**SKAGWAY, ALASKA.**

Subport of. (T. D. 20053; circular 170, September 16, 1898.)

Skagway designated as a port from which merchandise may be forwarded to the British Possessions. (T. D. 22031; February 24, 1900.)

SKEWINGS.

Dutch metal leaf skewings dutiable as a metal article not provided for under paragraph 193, act of 1897. (T. D. 20682—G. A. 4353; February 2, 1899.)

SKINS. (See Hides; Raw skins.)**SKINS AND HIDES, SALTED.** (See Salted skins and hides, dried.)

SKIRT BINDING.

A braided article about one-half inch in width, with a roll of pile about one-fourth of an inch in diameter attached to one edge, composed wholly or in chief value of wool or animal hair, which is used in binding the bottom or hem of women's skirts and is known as "brush binding," is dutiable at 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897. (T. D. 21959—G. A. 4647; January 27, 1900.)

SKIRTED WOOL.

Where skirting is carried too far, and the finer and more valuable parts of fleece are segregated, the wools are to be classified as "sorted." (T. D. 20766; March 1, 1899.)

SLACK COAL.

Slack coal not entitled to drawback, no manufacture bring involved. (T. D. 21987; February 8, 1900.)

SLAG, BASIC. (See Basic slag.)

SLEEVE BUTTONS AND STUDS, WATCHES FASHIONED LIKE. (See Watches.)

SLEIGHS AS HOUSEHOLD EFFECTS. (See Household effects.)

SLICED AND DRIED BEETS. (See Beets.)

SLIPPER PATTERNS. (See Cotton slipper patterns.)

SMELLING SALTS.

Certain lavender salts dutiable as chemical compounds or salts at 25 per cent ad valorem under paragraph 60, act of 1894. (T. D. 20854; March 15, 1899.)

Smelling salts dutiable as chemical salts at 25 per cent ad valorem under paragraph 60, act of 1894, and not as articles of perfumery under paragraph 61 of said act; following G. A. 3676, *in re* Emil Utard, and Utard *v.* United States, 91 Fed. Rep., 522. (T. D. 20921—G. A. 4394; March 24, 1899.)

Smelling Salts, incomparable, dutiable as a medicinal preparation and not as chemical salts, and assessed with duty at 50 per cent ad valorem as perfumery. (T. D. 21264—G. A. 4456; June 12, 1899.)

SMELTING AND REFINING. (See, also, Lead.)

As to setting aside of antimonial lead produced in ordinary course of smelting and refining in bond. (T. D. 19468; June 11, 1898.)

Metal set aside under provisions of law and regulations must not contain domestic metal of a kind not contained in the imported ore or metal. (T. D. 19203; April 6, 1898.)

Method of procedure under smelting regulations of June 15, 1898, T. D. 19501. (T. D. 19549; June 25, 1898.)

Regulations relating to the establishment of bonded smelting and refining warehouses under the provisions of section 29, act of 1897. (T. D. 19501; June 15, 1898.)

Storekeepers of warehouses established under the provisions of section 29, act of 1897, will require a deposit of 90 per cent of the quantity of refined lead obtained after the first smelting, and a subsequent deposit of so much of the refined lead obtained from the by-products as will make the aggregate quantity of the two deposits equal to 90 per cent of the imported metal taken for smelting and refining. (T. D. 22003; February 12, 1900.)

SMOKERS' ARTICLES.

Lengths of polished hard rubber to be divided and made into two mouthpieces for pipes are not dutiable as smokers' articles, but as manufactures of hard rubber.—Follows G. A. 2467 and G. A. 3405. (T. D. 21719—G. A. 4590; October 30, 1899.)

SMOKERS' ARTICLES—Continued.

Paper cigar cases are not fancy boxes, and are dutiable under paragraph 459, act of 1897, as smokers' articles, at the rate of 60 per cent ad valorem. (T. D. 20762—G. A. 4369; February 27, 1899.)

SNOWSTORM PAPER WEIGHTS. (See Paper weights.)

SNUFF. (See Tobacco.)

SNUFFBOXES. (See Brooches.)

SNUFFERS.

Lamp trimmers or snuffers dutiable as scissors under act of 1897. The provision for scissors not confined to scissors used by the seamstress. (T. D. 20450—G. A. 4321; December 19, 1898.)

SOAP. (See, also, Carbolic soap; Toilet soap.)

Fancy soap in the form of artificial fruit dutiable as soap at 15 cents per pound under paragraph 72, act of 1897. (T. D. 19985—G. A. 4250; August 29, 1898.)

SOAP, CASTILE. (See Castile soap.)

SOCIETIES, RELIGIOUS, FREE ENTRY OF ARTICLES FOR. (See Free entry.)

SODA-WATER BOTTLES.

Soda-water bottles imported filled with soda water, and holding less than 1 pint, free of duty as usual coverings of free goods. (T. D. 20559; January 18, 1899.)

SOD OIL.

Classification of sod oil as degreas under paragraph 279, act of 1897. (T. D. 18759; January 5, 1898.)

Sod oil, a grease fit only for stuffing or dressing leather, bought and sold as "sod oil," and, being neither in fact nor commercially known as "fish oil" (though sometimes made from certain kinds of fish oils), is free under paragraph 568, act of 1897.—United States v. Wells (76 Fed. Rep., 411) followed. (T. D. 19585—G. A. 4206; June 28, 1898.)

SOLUBLE CREOSOTE (SO CALLED).

A compound composed of dead or creosote oil from coal tar in combination with an alkali, which is soluble in water and may be readily diluted, and which is used chiefly as a disinfectant, also as sheep dip, is not exempt from duty under the provision for "dead or creosote oil" in paragraph 524, act of 1897, nor as "sheep dip" in paragraph 657, nor as "carbolic acid" in paragraph 464 of said act, but dutiable at 20 per cent ad valorem as a preparation of coal tar. (T. D. 20804—G. A. 4376; March 3, 1899.)

SORB APPLES. (See Apples.)

SOUNDS, CRUDE FISH. (See Fish sounds.)

SOUTH AFRICA, INSPECTION OF ANIMALS. (See Animals.)

SOUTH MANCHESTER, CONN.

Port of delivery, with privileges of immediate-transportation act. (T. D. 22113; circular 13, March 29, 1900.)

SOUVENIR ALBUMS. (See Prints, lithographic.)

SOY SAUCE. (See Bacon.)

SPAIN.

Importations since treaty of peace with. (See Cuba.)

SPANISH FLIES. (See Crude drugs.)

SPANISH LIBRA.

Weight of Porto Rico libra, 1.0161 pounds. (T. D. 18870—G. A. 4067; January 19, 1898.)

SPARKLETS. (See Carbolem.)

SPARROWS. (See Animals and birds.)

SPARS, PILING USED FOR. (See Piling.)

SPAWN, MUSHROOM. (See Mushroom.)

SPECIFIC DUTIES REGULATED BY VALUE—SILK AND COTTON GOODS.

Merchandise dutiable at specific rates under paragraph 387, act of 1897, which contains a provision that none of such goods shall pay a less rate than 50 per cent ad valorem, is "merchandise subject to * * * a duty based upon or regulated * * * by the value thereof," within the meaning of section 32 of said act, amending section 7 of the customs administrative act, and is, therefore, subject to the additional duty imposed by said section when appraised at a value exceeding that declared in the entry.—*Hoeninghaus v. United States* (19 Sup. Ct. Rep., 305), affirming a decision *in re Hoeninghaus* (G. A. 4059) of the Board, followed. (T. D. 20847—G. A. 4383; March 9, 1899.)

SPECIMENS, BOTANICAL. (See Botanical specimens.)

SPELTER OR BRONZE STATUARY. (See Statuary.)

SPICE.

Bay and laurel leaves dutiable as. (See Bay and laurel leaves.)

SPIDERS AND SPIDER WEBS, ORNAMENTS. (See Household ornaments.)

SPINNING GUT.

Gut manufactured into strings, but not fit for musical instruments, dutiable as manufactures of catgut 25 per cent ad valorem under paragraph 448, act of 1897. (T. D. 19582—G. A. 4203; June 24, 1898.)

SPIRITS, DISTILLED. (See Distilled spirits.)

SPIRITS, FRUITS IN. (See Fruits in spirits.)

SPLASHERS OR MATS NOT PAINTINGS.

Flexible mats, composed of small strips of wood joined together with threads or cords of vegetable fiber and decorated with floral or other designs in oil or water colors by stenciling and the use of a brush, and which are known as "splashers" or "wall mats," are dutiable at 35 per cent ad valorem under paragraph 208, act of 1897, and not under the provision for "paintings" in paragraph 454 of said act. (T. D. 21406—G. A. 4492; July 14, 1899.)

SPLIT PEARLS. (See Pearls.)

SPOKANE, WASH.

Stricken from list of customs districts and ports. (T. D. 21442; July 31, 1899.)

SPOOL THREAD OF COTTON.

Cotton thread imported in skeins, whether in the gray or bleached, of the character usually sold on spools, is not dutiable under paragraph 302, act of 1897, as cotton thread, but is dutiable under paragraph 303 as "spool thread of cotton, * * * otherwise than on spools or reels." (T. D. 22080—G. A. 4674; March 12, 1900.)

SPRATS IN TINS. (See Fish.)

SPRUCE GUM.

Spruce gum, cleaned by hand of sticks, bark, and moss, free under paragraph 548, act of 1897, as a crude drug not advanced. (T. D. 21714—G. A. 4585; October 26, 1899.)

SPRUCE PILING. (See Piling.)

STAMP TAX.

Bond, no tax on agreement for extension of. (T. D. 20256; October 29, 1899.)

Bonds covering goods in transit through the United States to Canada or Mexico subject to stamp tax under act of 1898. (T. D. 21241; June 8, 1899.)

STAMP TAX—Continued.

- Bonds given by importers on delivery of packages of goods not designated for examination require stamping under act of 1898. (T. D. 20222; October 22, 1898.)
- Certificates issued by collectors of customs for cancellation of bonds or adjustment of customs accounts, and certificates of delivery of unappraised goods for cancellation of immediate-transportation bonds, not taxable under act of 1898. (T. D. 19666; July 15, 1898.)
- Certificates not required by customs regulations unless also required by express provision of law.—Treasury decision 19605 modified.—Certificates for cancellation of bonds and certificates for delivery of bonded goods. (T. D. 19917; August 18, 1898.)
- Certificates of exportation of articles of domestic origin not taxable under act of 1898. (T. D. 21182; May 25, 1899.)
- Certificates of record and pedigree of animals subject to stamp tax under act of 1898. (T. D. 20860; March 16, 1899. T. D. 20978; April 11, 1899.)
- Combined statements and entries of goods imported by mail. (T. D. 19950; circular 164, August 26, 1898.)
- Custom-house entries. (T. D. 19503; circular 111, June 16, 1898. T. D. 19588; circular 123, June 30, 1898. T. D. 19605; June 29, 1898.)
- Diplomatic corps: Exemption of diplomatic corps from stamp tax on entries of goods for consumption or warehousing at any custom-house. (T. D. 22334; July 9, 1900.)
- Entries for consumption or rewarehouse at interior ports of goods entered at exterior ports for warehouse and transportation subject to stamp tax under act of 1898. (T. D. 19638; July 8, 1898.)
- Entries, appraised value basis of stamp tax on, under act of June 13, 1898. (T. D. 22042; February 28, 1900.)
- Entries: Two or more conjoined entries by appraisement, of the same number, made by the forwarding consignee of a packed package, may be stamped as one entry. (T. D. 22192; April 30, 1900.)
- Entries of free goods for United States made by officers of the Government exempt from stamp tax. (T. D. 22467; September 1, 1900.)
- Entries of money imported in payment of C. O. D. shipments subject to stamp tax under act of 1898. (T. D. 21796; November 23, 1899.)
- Entries of specie and gold and silver bullion imported as money or equivalent subject to stamp tax under act of 1898. (T. D. 20932; March 30, 1899.)
- Instructions relating to requirements in war-revenue law that internal-revenue stamps shall be affixed to certain imported articles. (T. D. 19594; July 1, 1898.)
- Internal-revenue stamps are not required under the act of June 13, 1898, on entries of articles imported for use of the United States. (T. D. 22623; November 21, 1900.)
- Official checks: No stamps required on official checks drawn by officers of the customs on funds of United States, under act of 1898. (T. D. 19642; July 12, 1898.)
- Official correspondence with persons residing in Canada and Mexico is exempted from the provisions of article 1827, Customs Regulations of 1899, in so far as relates to postage stamps. (T. D. 22581; November 2, 1900.)
- Stamp tax required on original entries at custom-houses, and not on duplicates or triplicates, under act of 1898. (T. D. 19637; July 8, 1898.)
- Stamp tax required on entries of imported goods, on entries of gold and silver coin and bullion, and on entries of goods sent to warehouse under general order. (T. D. 19659; July 13, 1898.)

STAMP TAX—Continued.

Statements in form of entries of goods imported by mail subject to stamp tax as regular entries, under act of 1898. (T. D. 19636; July 8, 1898.)

Contents of packages—

Stamping of outside cases in lieu of separate packets, boxes, bottles, etc., not a compliance with act of June 13, 1898. Stamps may be affixed before shipment of articles from abroad. (T. D. 19590; June 30, 1898.)

Entries by mail, etc.—

Stamp tax applicable to entries of goods imported by mail. No tax on receipts for duties collected on small importations. (T. D. 19726; July 23, 1898.)

Free goods. (See Entry of merchandise.)***Immediate-transportation entries—***

No stamps required on immediate-transportation entries under act of 1898. (T. D. 19669; July 16, 1898.)

Manifests—

Manifests or lists of exports prepared solely for statistical purposes not subject to stamp tax under act of 1898, but certificates to manifests taxable. (T. D. 19665; July 15, 1898.)

Regulations—

Instructions relating to the requirements in the war-revenue law that internal-revenue stamps shall be affixed to certain imported articles. (T. D. 19594; circular 125, July 1, 1898. T. D. 19950; circular 164, August 26, 1898.)

STAMPING OF CERTIFICATES OF REGISTRY AND PEDIGREE. (See Stamp tax.)

STARCH. (See Arrowroot; Tapioca flour.)

STARLING, ENGLISH.

Importation prohibited. (T. D. 22305; circular 94, June 22, 1900.)

STATE COURTS, JURISDICTION OF.

Goods in bonded warehouse are not subject to levy under judgment of State courts. (T. D. 19340; May 12, 1898.)

STATEMENTS, CERTIFIED. (See Certified statements.)

STATUARY.***Bronze—***

Bronze or spelter statuary, if cast, dutiable on importation at the rate of 45 per cent ad valorem under paragraph 193, act of 1897, and not admitted to entry at 15 per cent ad valorem under commercial agreement with Italy. (T. D. 22510; September 26, 1900.)

Church—

Church statuary, so called, comprising figures representing the Savior, the Apostles, and other religious subjects, made variously of plaster of paris, cement, and other compositions of other earthy or mineral substances, cast in molds, and variously decorated, are excluded from the free list by the provisions in paragraph 454, act of 1897, and are dutiable according to component material. (T. D. 19310—G. A. 4137; May 3, 1898.)

Marble—

Statuary in marble comprising a single figure and group, claimed to be the conception of a deceased professional sculptor. and reproduced from the originals under his direction, found upon inspection and the testimony of distinguished professional sculptors and experts not to be "the professional productions of a statuary or sculptor only," but copies or reproductions executed by artisans or by mechanical means. Articles produced in an establishment operated and managed by a person exercising the profession of a sculptor may be the productions of a professional sculptor, yet not the *professional* productions of a statuary or sculptor only. (T. D. 19353—G. A. 4144; May 14, 1898.)

STATUARY—Continued.

Marble—Continued.

Marble statuary, including busts, single figures, groups, and bas-reliefs, intended chiefly for cemetery, or memorial, or church purposes, of such familiar subjects as Hope, Faith, Memory, Pity, Grief, Sorrow, Prayer, Recording Angel, Adoring Angel, Madonna, Blessed Virgin, etc., are dutiable under the provisions of paragraph 115, act of 1897, and not under paragraph 454 of said act.—Marble statuary produced in Italy from designs created and models executed by a professional sculptor in the United States is not the professional production of such sculptor. (T. D. 21481—G. A. 4520; August 8, 1899.)

Metal—

All metal statuary not cut, carved, or otherwise wrought by hand from a solid block or mass of metal excluded from classification under paragraph 454, act of 1897. The statuary mentioned in section 3, act of 1897, does not include cast bronze statuary. (T. D. 21188; May 27, 1899.)

Molded—

Statuary, comprising single figures, groups "in the round" or insulated, also groups of figures and other objects in relief, known as "Stations of the Cross," molded of earthy or mineral substances known as "carton pierre," "carton romain," "stone composition," and terra cotta, painted and decorated, and known as "church statuary," is dutiable according to component material, whether imported for sale or for the use of religious or educational institutions, and is not exempt from duty under the provisions of paragraph 649, act of 1897, for "specimens or casts of sculpture." (T. D. 21543—G. A. 4533; August 24, 1899.)

STATUETTES.

Imitation of ivory—

Statuettes, including busts and groups of various familiar subjects, composed of stearine, plaster, and other earthen or mineral substances, not decorated, and designed to imitate old ivory, are dutiable at 55 per cent ad valorem under the provisions of paragraph 95, act of 1897, and not at 35 per cent ad valorem as manufactures of plaster of paris under paragraph 450 of said act. (T. D. 21059—G. A. 4424; April 25, 1899.)

Ivory statuette—

Not a personal effect, and not free as effect of American citizen dying abroad. (T. D. 19118; March 21, 1898.)

STAVES. (See, also, Boxes and barrels.)

Staves, beveled and chamfered, dutiable at 10 per cent ad valorem under paragraph 202, act of 1897. (T. D. 21460—G. A. 4512; July 31, 1899.)

STAVES AND SHOOKS IMPORTED INTO PORTO RICO. (See Porto Rico.)

STEAMERS, LADING AND UNLADING. (See Unlading, etc.)

STEAMING BLANKETS. (See Wool.)

STEAMSHIPS, EQUIPMENT OF. (See Equipment of steamships.)

STEEL BARS. (See Metal bars.)

STEEL BOILER PLATE SHEARINGS. (See Boiler plate shearings.)

STEEL DIES.

Steel dies used in the manufacture of buttons dutiable on report of appraiser that they possess a commercial value. (T. D. 19513; June 20, 1898.)

STEEL FOR BAND SAWS.

Certain band-saw steel in strips dutiable under paragraph 122, act of 1894, as saw plates or "steel in all forms and shapes not specially provided for." (T. D. 20576; January 21, 1899.)

STEEL FOR BAND SAWS—Continued.

Untempered cold-rolled steel, from 0.002 to 0.130 of an inch thick, from 0.25 of an inch to 6 inches wide, from 4 to 900 feet long, valued at from 13 to 240 shillings per hundredweight, and which is used for making penholder tips, hack saws, dies, circular cutters, ferrules, clock springs, sinkers for knitting machines, watch-case springs, parts of watches, etc., found not to combine those characteristics as to dimensions, quality, and value which are necessary to make it suitable for use in making band saws, and held not to be dutiable under the provision in paragraph 128, act of 1897, for "steel bands or strips, untempered, suitable for making band saws," but when of a thickness of 0.025 of an inch or less and valued at more than 4 cents per pound to be dutiable at 45 per cent ad valorem under paragraph 137, and when thicker than 0.025 of an inch or when valued at 4 cents per pound or less, to be dutiable according to value under paragraph 135. (T. D. 22177—G. A. 4704; April 21, 1900.)

STEEL IN COILS.

Cold-rolled steel in coils less than 0.025 of an inch thick dutiable as sheet steel in strips, under paragraph 124, act of 1894, at 40 per cent ad valorem; 65 Fed. Rep., 987; 91 Fed. Rep., 975. (T. D. 21027—G. A. 4415; April 15, 1899.)

STEEL IN STRIPS.

Certain steel in strips valued at less than 4 cents per pound dutiable under paragraph 122, act of 1894, by virtue of the closing proviso of said paragraph, which applies to all the articles enumerated in the paragraph. (T. D. 19176; April 2, 1898.)

Steel strips valued at less than 4 cents per pound dutiable under provision in paragraph 122, act of 1894, for "steel in all forms and shapes not specially provided for."—Judicial affirmance. (T. D. 19384—G. A. 4148; May 19, 1898.)

STEEL PLATES FOR PRINTING.

An engraved plate, in the form of a table top, used by glass manufacturers for making devices or figures on plate glass, is not a plate of the kind provided for in paragraph 166, act of 1897, which includes only such plates as are used for printing on paper or some similar material. (T. D. 21975—G. A. 4650; February 1, 1900.)

STEEL RODS, POLISHED.

Tempered and polished steel rods, less than No. 6 wire gauge, not dutiable under paragraph 135, act of 1897, as steel in all forms and shapes not specially provided for, but dutiable under paragraphs 136, 137, and 141, at 40 per cent ad valorem and three-fourths of a cent per pound additional. Tempered and polished steel rods not smaller than No. 6 wire gauge held to be dutiable under paragraph 135 as steel in all forms and shapes not specially provided for, with the additional rate of one-fourth of a cent per pound provided under paragraph 141. (T. D. 22468—G. A. 4758; September 4, 1900.)

STEEL, SCRAP. (See Scrap steel.)**STEEL SHAVINGS, STEEL WOOL, AND STEEL FIBER.**

The provision in paragraph 135, act of 1897, for "steel in all forms and shapes not specially provided for" in said act, includes steel in all forms and shapes in which simply the form and not the character of the metal is changed, unless more specially provided for elsewhere in the act. Accordingly, held that so-called "steel wool," "steel fiber," or "steel shavings," scraped off of steel-wire rods or steel bars by means of a toothed knife, and used for cleaning hard-wood floors, and as a substitute for sandpaper, are dutiable under said provision in paragraph 135, and not under paragraph 193, as manufactures of steel.—United States v. Binney (82 Fed. Rep., 992), affirming *in re* Binney (G. A. 3159), cited and applied. (T. D. 21837—G. A. 4612; December 11, 1899.)

STEEL TUBES. (See Tubes.)

STEEL WIRE. (See, also, Wire rope.)

Certain flat steel wire, valued at less than 4 cents per pound, not liable to extra duty of 1 cent per pound under the proviso of paragraph 124, act of 1894, but dutiable under paragraph 122 of said act under the enumeration for "steel in all forms and shapes not specially provided for." (T. D. 21843; December 15, 1899.)

Proviso in paragraph 137, act of 1897, construed to be the minimum rate of duty on wire costing over 4 cents per pound.—Specific, ad valorem, minimum, and maximum rates of duty, interpreted under said paragraph.—Tests of strength and quality of wire may be made with proper machinery at the port of St. Louis, Mo. (T. D. 19288; April 28, 1898.)

Wire proviso of paragraph 137, act of 1897, imposes a fixed and not a minimum rate.—Wire valued above 4 cents per pound dutiable at 40 per cent ad valorem.—Rope containing wire smaller than 16 w. g., valued less than 4 cents, dutiable at 2 cents per pound, with an additional duty of 1 per cent. (T. D. 20171—G. A. 4289; October 6, 1898.)

STENCILING OF STAMPS ON IMPORTED CIGARS.

Name of importing vessel may appear in the stenciling of stamps on cigars received under immediate-transportation entries. (T. D. 19077; March 11, 1898.)

STEREOTYPE PLATES.

Importation of plates made from type set in foreign countries prohibited. (T. D. 20406; December 10, 1898.)

STERILIZED OR PASTEURIZED CREAM. (See Cream.)

STICKS OF LANCEWOOD. (See Lancewood sticks.)

STILL WINES IN BOTTLES.

Bottles containing over 1 pint, packed 24 to the case, dutiable at \$1.60 per dozen, under paragraph 296, act of 1897. (T. D. 20843—G. A. 4379; March 9, 1899.)

STOCKINGS, COTTON. (See Cotton stockings.)

STONE, PUMICE. (See Pumice stone.)

STOPPERS, BOTTLE. (See Bottle stoppers.)

STORAGE CHARGES. (See, also, Cartage and storage charges; Unclaimed goods, sale of.)

Bill for rent of warehouse leased by collector to be paid out of storage charges withheld as part of his compensation from proceeds of sale of abandoned goods. (T. D. 21220; June 5, 1899.)

Storage charges on certain goods, a portion of which was sold for purpose of collecting additional duties for undervaluation and the balance as unclaimed goods, payable after payment of expenses of appraisement, advertisement, and sale. (T. D. 21356; July 6, 1899.)

STOUT, GAUGE OF. (See Gauge of bottles, etc.)

STRAW BRAIDS. (See Braids; Cotton.)

STRAW, FLAX. (See Flax straw.)

STRAW-HAT CROWNS OR BODIES. (See Hat crowns or bodies.)

STRIPS, HORN. (See Horn strips.)

STRIPS OF WHITE PINE. (See White-pine strips.)

STRIPS, STEEL. (See Steel in strips.)

STRUCTURAL IRON. (See Iron, structural.)

STURGEON. (See Fish.)

SUCRE OF ECUADOR. (See Ecuador.)

SUGAR. (See, also, Countervailing duty; Drawback.)

Additional duties on sugars imported from, or the product of, countries paying bounties on the export thereof. (T. D. 20407; circular 199, December 12, 1898.)

Assessment of estimated duties on beet-root sugars. (T. D. 19338; circular 81, May 12, 1898.)

Department's circular 199, of December 12, 1898, relative to sugar bounties, applicable only to sugars shipped to the United States on or after that date.—Instructions as to refined sugar from Holland. (T. D. 20473; January 3, 1899.)

Department's regulations as to assessment of a countervailing or additional duty on sugar conclusive under section 5, act of 1897. (T. D. 19256—G. A. 4133; April 19, 1898.)

In absence of certificate of origin of raw sugar from which imported refined sugar is produced, it is to be presumed that the raw sugar comes from a bounty-paying country; liquidation to be suspended, and duties estimated in amount sufficient to cover the highest export bounty paid. (T. D. 19108; March 17, 1898.)

Keys for cans or chests of sugar samples.—Modification of regulations, Treasury decision 20707. (T. D. 20911; March 28, 1899.)

Modifying paragraph 33 of the regulations of February 17, 1899 (T. D. 20707), so as to allow the use of any suitable glass jars for preservation of samples of sugar. (T. D. 21004; April 14, 1899.)

Sugar in sweetened chocolate not liable to countervailing duty under section 5, act of 1897, not being "sugar changed in condition." (T. D. 19632; July 6, 1898.)

Austro-Hungarian—

Export bounties on sugar produced in Austria-Hungary. (T. D. 21969; circular 10, February 2, 1900.)

Sugars shipped from Austria-Hungary after August 1, 1899, to be treated as sugars produced after that date, as August 1 is the correct date of the beginning of the sugar-account year of Austria-Hungary. (T. D. 22036; February 27, 1900.)

Suspension of liquidation of entries covering sugars produced in Austria-Hungary until ascertainment and proclamation of actual bounties paid, under section 5, act of 1897.—Estimation of duties on entries. (T. D. 21601; September 15, 1899.)

Belgian—

Additional duties on sugar imported from, and the product of, Belgium. (T. D. 21013; circular 59, April 18, 1899.)

Belgian sugars produced after September 1, 1900, even if contracted for or purchased in advance, will be governed by declaration to be issued, whereas sugars produced before September 1, 1900, will be subject to countervailing duties equal to the bounties declared January 31, 1900, T. D. 21962. (T. D. 22150; April 13, 1900.)

Export bounties on Belgian sugars, relative to. (T. D. 21962; circular 9, January 31, 1900. T. D. 21115; circular 37, March 30, 1900.)

Liquidations of all entries of Belgian sugars to remain suspended until net amounts of export bounties received are proclaimed. (T. D. 18882; January 27, 1898.)

French—

Additional duties on sugars imported from, and the product of, France. (T. D. 19071; circular 49, March 10, 1898.)

Sugars produced in the French West Indies not subject to countervailing duty if imported direct. If exported to this country from France, subject to countervailing duty equal to French bounty. (T. D. 22633; November 24, 1900.)

SUGAR—Continued.

German—

Export bounties on German raw sugar, provisions of circular 86 (T. D. 21274) regarding, applicable only to sugars shipped to United States on or after date of circular of June 20, 1899. (T. D. 21333; June 30, 1899.)

Export bounties on German refined sugar, relative to. (T. D. 22104; circular 34, March 24, 1900.)

Raw sugar the product of Germany, polarizing below 90 per cent, exempt from countervailing duty under section 5, act of 1897. (T. D. 19318; May 5, 1898.)

Raw sugar, export bounty on German, relative to. (T. D. 21274; circular 86, June 20, 1899.)

Netherlands—

Sugars imported from, or the product of, the Netherlands. (T. D. 19045; circular 44, March 5, 1898.)

Suspension of liquidation of entries governing sugars produced in the Netherlands until ascertainment and proclamation of actual bounties paid, under section 5, act of 1897.—Estimation of duties on entries. (T. D. 20963; April 5, 1899.)

Sugars produced in the Netherlands, export bounties on. (T. D. 22128; circular 40, April 4, 1900.)

Holland—

Instructions as to refined sugar from. (T. D. 20473; January 3, 1899.)

Polariscopic test—

The regulations of the Secretary of the Treasury of October 27, 1897 (T. D. 18508), prescribing that a particular polariscopic test, made by special apparatus, shall determine the classification of imported sugars, in place of the former "commercial test," are not unreasonable or violative of any provision of law. It seems that the commercial test was adopted for arriving at market value rather than for purposes of classification.—The phrases "testing by the polariscope" and "degrees shown by the polariscope," as used in paragraph 209, act of 1897, have no peculiar trade meaning, but are used descriptively in their ordinary signification, as indicating a true polariscopic test. (T. D. 20850—G. A. 4386; March 11, 1899.)

Russian—

Russian sugar exported to the United States from a German customs warehouse exempt from countervailing duty if produced wholly in Russia. (T. D. 19919; August 18, 1898.)

Russian sugars shipped by way of German ports under bills of lading issued at Russian port of exportation and port of transshipment, and Russian sugars exported to the United States from German customs warehouse, exempt from countervailing duty. (T. D. 22382; July 24, 1900.)

Russian sugars: Production of consular and other certificates on entry of sugars under Department circular 50, of April 30, 1900. (T. D. 22512; September 27, 1900.)

Sugars produced in Russia and shipped after April 20, 1900, to the United States, either directly or by way of ports in other countries, on through bills of lading signed at the Russian port of shipment indicating that the goods are to be delivered at an American port, will not be subject to additional duty under the provisions of section 5, act of 1897, until further orders. (T. D. 22222; May 10, 1900.)

Sugars shipped directly to the United States from Russia must be accompanied by invoices consulated before the United States consul in whose district is located the Russian port from which the journey of exportation to the United States commences. (T. D. 22512; September 27, 1900.)

SUGAR—Continued.

Sampling—

Regulations regarding sampling and testing of imported sugar as a means of preventing protracted exposure of samples to sunlight and air. (T. D. 21300; June 22, 1899.)

Sampling and classification of sugars. (T. D. 20707; February 17, 1899. T. D. 21093; May 5, 1899.)

SUGAR DRAININGS.

Sugar drainings dutiable as molasses under paragraph 209, act of 1897. (T. D. 20613—G. A. 4339; January 23, 1899.)

SUGAR, REFINED, GRANULATED. (See Countervailing duty.)

SUGAR, RETESTED.

Classification of. (T. D. 21951; circular 8, January 25, 1900.)

SUGAR-REFINING MACHINERY.

Sugar-refining machinery dutiable at 45 per cent ad valorem under paragraph 193, act of 1897, as manufactures of metal, unless the rough iron castings are separately itemized, and values segregated on the invoice, which are then dutiable at eight-tenths of 1 cent per pound under paragraph 148. (T. D. 22027; February 23, 1900.)

SULPHATE OF AMMONIA.

Sulphate of ammonia is dutiable at three-tenths of 1 cent per pound under paragraph 5, act of 1897, where it is specifically named, and is not free under paragraph 569 as a substance "used only for manure."—*Marine v. Bartol* (60 Fed. Rep., 601) followed. (T. D. 20513—G. A. 4324; January 3, 1899.)

SULPHATE OF MAGNESIA. (See Epsom salts.)

SULPHIDE OF ANTIMONY. (See Antimony.)

SULPHIDE OF ANTIMONY ORE, GROUND. (See Antimony.)

SULPHIDE OF ZINC, WHITE. (See Lithophone.)

SULFONAL. (See Medicinal preparations, etc.)

SULPHUR.

Crude sulphur referred to in Treasury decisions 12813 and 17756 to be classified as refined sulphur under paragraph 84, act of 1897, at \$8 per ton. (T. D. 19540; June 22, 1898.)

Ground sulphur in sacks exempt from duty under paragraph 674, act of 1897, as sulphur not otherwise provided for, and sulphur in barrels free of duty under same paragraph as crude sulphur. (T. D. 19979—G. A. 4244; August 25, 1898.)

Sacks of ground sulphur, barrels of sulphur, and barrels of rolled sulphur dutiable as refined sulphur (T. D. 19540) under paragraph 84, act of 1897, at \$8 per ton.—Appeal from decision of the Board, G. A. 4244. (T. D. 20012; September 8, 1898.)

Sulphur, recovered, classified as refined, following Treasury decision 20012. (T. D. 20085; September 24, 1898.)

Sulphur, recovered (not being a refined sulphur as known to commerce), entitled to free entry under paragraph 674 of the free list, act of 1897, as "sulphur not otherwise provided for."—Treasury decision 20085 revoked. (T. D. 20141; October 7, 1898.)

SUN-BLEACHED SHEAVES OF WHEAT. (See Wheat, etc.)

SUNDAY, PROTEST FILED ON. (See Protest filed on Sunday.)

SUNFLOWER SEED. (See Flower seed.)

SUPPLIES FOR JAPANESE VESSELS.

Supplies withdrawn from warehouse for Japanese vessels not free. (T. D. 21888; December 28, 1899.)

SUPPLIES FOR WAR VESSELS, ARGENTINE REPUBLIC. (See Argentine Republic.)

SURETIES, CORPORATE, FORM OF JUSTIFICATION BY.

Form of justification by corporate sureties authorized to transact business under the act of August 13, 1894, when undertaking the suretyship on special bonds for the examination and appraisal of machinery at place of delivery or destination. (T. D. 22544; October 15, 1900. T. D. 22647; December 4, 1900.)

SURETIES ON CUSTOM-HOUSE BONDS. (See Bonds.)

SURFACE-COATED PAPER. (See Paper.)

SURGICAL APPLIANCES FOR HOSPITALS.

Hospital not an institution established solely for educational purposes; nor a college, academy, school, or seminary of learning.—A hospital, with incidental educational features, such as the training of nurses and the giving of medical instruction to students, is not, within the meaning of paragraph 638, act of 1897, an "institution incorporated or established *solely* for * * * educational * * * purposes;" nor is it a "college, academy, school, or seminary of learning;" and surgical appliances imported for the use of such an institution are not entitled to admission free of duty under said paragraph.—United States v. Presbyterian Hospital (71 Fed. Rep., 866); United States v. Massachusetts General Hospital (100 *id.*, 932), and Robertson v. Oelschlaeger (137 U. S., 436) distinguished. (T. D. 22279—G. A. 4717; June 12, 1900.)

SURGICAL INSTRUMENTS. (See, also, Instruments, philosophical and scientific.)

Surgical instruments not philosophical or scientific apparatus or instruments within the meaning of the decision of the United States Supreme Court in the Oelschlaeger case, T. D. 10603. (T. D. 22337; July 10, 1900.)

SURGICAL NEEDLES. (See Needles.)

SWEDEN.

No disinfection of hides from. (See Disinfection of hides.)

SWINE (WILD BOARS).

The word "swine," as used in paragraph 219, act of 1897, includes all animals of the hog species, whether domestic or wild; and it is held accordingly that wild boars are dutiable at \$1.50 per head under the provision referred to, and not at 20 per cent ad valorem under paragraph 222 as "live animals, not specially provided for." (T. D. 22586—G. A. 4796; November 1, 1900.)

SWISS PRODUCTS. (See Switzerland.)

SWISS WATCHES AND MOVEMENTS, MARKING OF. (See Marking of imported goods.)

SWITCHBOARD CABLES, TELEPHONE. (See Cable.)

SWITZERLAND. (See, also, Liqueurs.)

Duties on certain Swiss products. (T. D. 20386; circular 198, December 5, 1898. T. D. 22092; circular 31, March 20, 1900.)

Liqueurs imported from. (See Liqueurs.)

SYRIA, PAPER CURRENCY OF. (See Currency certificates.)

T.

TABLE COVERS. (See Appliquéd goods; Cotton; Drawnwork; Flax-fringed articles; Lace articles.)

TABLE DAMASK, UNION. (See Union table damask.)

TABLETS, MEDICINAL. (See Medicinal preparations.)

TACKS AND TRUNK IRON. (See Scrap steel.)

TAGGING OF HIDES. (See Hides.)

TALC.

Ground talc dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 19485—G. A. 4179; June 11, 1898. T. D. 19628—G. A. 4210; June 30, 1898.)

Ground talc (not commercially known as French chalk) classifiable under paragraph 97, act of 1897, at 35 per cent ad valorem as "an article composed wholly of mineral substance." (T. D. 19596; July 2, 1898.)

Ground talc (not commercially known as French chalk) dutiable at 35 per cent ad valorem as a mineral substance under paragraph 97, act of 1897.—Appeal from decision of Board, G. A. 4210. (T. D. 19660; July 13, 1898.)

TALISMANS, TURQUOISE. (See Turquoise talismans.)

TALLOW.

Tallow is dutiable at the rate of three-fourths of a cent per pound under the provisions of paragraph 279, act of 1897, irrespective of its uses, being specifically provided for in that paragraph, and thus taken out of the operations of paragraph 568 by the express language thereof. (T. D. 22437—G. A. 4750; August 14, 1900.)

TAP CINDER. (See Iron ore.)

TAPES, MEASURING.

Measuring tapes of which flax is material of chief value dutiable at 35 per cent ad valorem under paragraph 334, act of 1883, as manufactures of which flax is component material of chief value. (T. D. 19144; March 26, 1898.)

TAPESTRY GOODS COMPOSED OF COTTON AND METAL THREADS.

Fancy figured tapestry fabrics in the piece, described as "tapisserie heraldique" woven, *double in part*, in a loom with a Jacquard attachment, and composed of cotton warp and weft, with an imitation gold metal *fillet*, metal the component material of chief value, are dutiable at 60 per cent ad valorem under paragraph 179, act of 1897. (T. D. 21945—G. A. 4644; January 23, 1900.)

TAPIOCA FLOUR.

Tapioca flour dutiable as a preparation for use as starch at 1½ cents per pound under paragraph 285, act of 1897. (T. D. 21533; August 26, 1899.)

Tapioca flour free of duty under paragraph 730, act of 1890, for "tapioca, cassava, or cassady." (T. D. 21954; January 29, 1900.)

Tapioca flour, or ground cassava, is exempt from duty under paragraph 677, act of 1897, which places on the free list "tapioca, cassava, or cassady," and is not dutiable under paragraph 285 of said act as "starch, or a preparation fit for use as starch."—Following *Chew Hing Lung v. United States*, U. S. Reports, vol. 176, p. 156; *Townsend v. United States*, 56 Fed. Rep., 222, and *in re Wise*, 77 Fed. Rep., 734. (T. D. 22021—G. A. 4661; February 19, 1900.)

TAR OIL. (See Carbolineum; Coal-tar products.)

TARO-ROOT BEAN CAKE. (See Bean cake.)

TARTAR, CRUDE, FROM ALGERIA. (See Algeria.)

TAX ON SPIRITS SEIZED AND FORFEITED.

Spirits forfeited to the United States, stamped or unstamped, sold by order of the court subject to tax, whether or not tax has been previously paid thereon, and old stamps must be obliterated and new ones affixed before delivery. (T. D. 18985; February 18, 1898.)

TEA. (See, also, Foochow and Amoy teas.)

Additional regulations in regard to Japan. (T. D. 19304; circular 74, May 4, 1898.)

TEA—Continued.

Additional and amendatory regulations in regard to the importation and inspection of tea under the act approved March 2, 1897. (T. D. 18933; circular 28, February 7, 1898.)

All teas shipped after March 1 and arriving prior to May 1 at the exterior port to be governed by present standards. (T. D. 19106; March 17, 1898.)

Amendment of Article XIV of tea regulations of April 4, 1899, as to penalty of bond given on the exportation of condemned tea. (T. D. 21844; December 15, 1899.)

Amendment of Article I of tea regulations of April 4, 1899 (T. D. 20944).—Instructions under Article XXVI of said regulations. (T. D. 21887; December 28, 1899.)

Board of tea experts for the year 1900. (See Board of tea experts.)

Condemned tea may be entered for transportation and immediate exportation to contiguous foreign territory. (T. D. 19142; March 23, 1898.)

Constitutionality of tea act of March 2, 1897, confirmed by court in the southern district of New York. (T. D. 19179; April 4, 1898.)

Dispensing with reports by telegraph of findings of tea examiner. (T. D. 21515; August 22, 1899.)

Duty on. (T. D. 19471; circular 106, June 14, 1898.)

Entries of, under act of 1898. (T. D. 19727; circular 143, July 25, 1898. T. D. 20014; circular 168, September 10, 1898.)

Finding of Board of General Appraisers final in tea-rejection cases.—Liquidation of entries covering rejected teas to be made on receipt of notification from Board of the decision, and refund of duty withheld until exportation or destruction of tea. (T. D. 21387; July 14, 1899.)

Imported tea which has been rejected by the examiner and Board of General Appraisers, although admissible to entry under regulations made subsequently to date of importation, can not be reexamined with a view to entry for consumption, but must be destroyed or exported, and can not be reimported. (T. D. 18864; January 25, 1898.)

Importation of tea for season 1898–99. (T. D. 19046; circular 45, March 5, 1898.)

Importations of tea, regulations. (T. D. 21913; circular 5, January 15, 1900. T. D. 22138; circular 43, April 10, 1900.)

Importations prior to June 14, 1898, free of duty, whether entered for consumption, for warehouse, or placed in general order. (T. D. 20288; November 7, 1898.)

India and Ceylon teas, testing of, under act of March 2, 1897. (T. D. 20853; March 15, 1899.)

Method of ascertaining weight of tea for duty purposes. (T. D. 20929; March 29, 1899.)

Regulations in regard to the importation and inspection of tea under act of March 2, 1897. (T. D. 20944; circular 51, April 4, 1899.)

Storage of tea entered for immediate consumption in warehouses bonded under tea act of 1897, irrespective of quantity. (T. D. 19992; September 3, 1898.)

Storage of teas, pending examination, in cars as constructive warehouses at ports not having storage facilities. (T. D. 22184; April 25, 1900.)

Tea act of March 2, 1897, held to be constitutional by the United States circuit court for the northern district of California, and that the decision of the Board of General Appraisers in cases arising thereunder is final. (T. D. 19022; March 2, 1898.)

Tea imported before midnight of June 13, 1898, not dutiable under act of 1898, and part of same importation landed in a customs district after midnight not exempt from duty. (T. D. 19512; June 20, 1898.)

TEA—Continued.

Tea imported subsequently to June 14, 1898, is dutiable at 10 cents per pound under section 50, act of 1898, entitled "An act to provide ways and means to meet war expenditures and for other purposes" (30 U. S. Stat., 448, at 470.)—Paragraph 679, act of 1897, was repealed, so far as it provided for the free entry of tea, by said act of 1898. (T. D. 21712—G. A. 4583; October 28, 1899).

Caddies—

Tea caddies, imported, filled with tea, not entitled to free entry as usual and necessary coverings of tea, being of a design and workmanship making them available for use otherwise than in the transportation of the tea.—Appeal from decision of Board of General Appraisers, G. A. 4358. (T. D. 20809; March 8, 1899.)

Destruction of rejected tea—

Dismissal on demurrer of a bill in equity to restrain collector of customs from retaining possession of certain rejected teas for destruction under section 6, act of March 2, 1897. (T. D. 22093; March 20, 1900.)

Examinations—

Collectors at ports of first arrival must note on transportation papers the fact whether tea has been examined for purity under the act of March 2, 1897. (T. D. 21440; July 31, 1899.)

Importation by mail—

Importation by mail of packets of tea weighing 1 ounce or less, allowed; weighing over 1 ounce, prohibited. (T. D. 21142; May 13, 1899.)

Penalty bond. (See Penal bond.)*Reimported, can not be released after seizure*—

Act of March 2, 1897, not a revenue law; therefore, summary proceedings under sections 17 and 18, act of June 22, 1874, are not applicable.—Forfeiture proceedings. (T. D. 19322; May 7, 1898.)

Samples—

Distribution and prices of tea samples for season of 1898–99, beginning May 1, 1898, under tea act of March 2, 1897. (T. D. 18960; February 12, 1898.)

No authority of law for drawing other than original samples in cases of appeal to Board of General Appraisers. (T. D. 21907; January 13, 1900.)

Receipts for. (T. D. 19810; circular 150, August 4, 1898. T. D. 19989; circular 166, September 2, 1898. T. D. 21439; circular 101, July 29, 1899.)

Rules for disposition of unseasonable tea standards and unclaimed samples. (T. D. 21531; August 25, 1899.)

Tea standards to be delivered to importers and dealers, whether located in New York or elsewhere. (T. D. 19047; March 5, 1898.)

The weight of a tea sample which is admitted free of duty, and which can be imported by mail, is the actual weight of the tea, and not the combined weight of the tea and covering. (T. D. 21302; June 23, 1899.)

Treatment of tea samples and definition of surplus samples. (T. D. 22273; June 9, 1900.)

Short shipment—

The matter of short shipment of tea, as shown by transportation papers between port of importation and second port, must be adjusted between such ports, and not between second port and another port to which tea is finally sent for consumption and payment of duty. (T. D. 21358; July 7, 1899.)

Sweepings—

Dutiable as an unenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897.—Appeal from the decision of the Board, G. A. 4188. (T. D. 19548; June 25, 1898.)

TEA—Continued.

Sweepings—Continued.

Tea sweepings mixed with lime and asafetida dutiable at one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, act of 1897, as a drug advanced in value. (T. D. 19494—G. A. 4188; June 13, 1898.)

TEAK WOOD.

Teak timber used for ship construction, and commercially known as ship timber and ship planking, is entitled to free entry, although such wood may be suitable as cabinet wood. (T. D. 22058—G. A. 4666; March 5, 1900.)

TEETH, ARTIFICIAL.

Artificial teeth made of various mineral substances, including spar, are not assessable as a manufacture of spar where spar is not the component material of chief value, but are properly dutiable as articles composed in chief value of mineral substances under paragraph 97, act of 1897.—G. A. 4532 cited and followed. (T. D. 22077—G. A. 4671; March 8, 1900.)

Artificial teeth dutiable as manufactures of spar under paragraph 115, act of 1897, at 50 per cent ad valorem.—Appeal from decision of Board of General Appraisers, G. A. 4671. (T. D. 22100; March 21, 1900.)

Artificial teeth dutiable at the rate of 35 per cent ad valorem under paragraph 97, act of 1897, as articles made of mineral substances, not decorated. (T. D. 22350; July 13, 1900.)

TELEGRAMS.

Telegrams on official business sent by officers of customs for benefit of importers or shippers are subject to commercial rates, to be paid by beneficiaries. (T. D. 22252; May 26, 1900.)

TELEPHONE-SWITCHBOARD CABLES. (See Cable.)

TEMPORARY RESIDENCE—ARTISTS.

The privilege accorded by paragraph 703, act of 1897, of free entry of "works of American artists residing temporarily abroad," extends without limitation as to duration of residence abroad, provided that the artists have not renounced or intended to renounce their American citizenship, but avow, in the manner prescribed by the regulations of the Secretary of the Treasury, their intention of returning to the United States at some later period. *Held*, accordingly, that long periods of residence abroad, in one case of twenty-seven years, of American artists, are temporary within the meaning of said paragraph 703. (T. D. 22363—G. A. 4727; July 16, 1900.)

TENNIS BALLS.

Tennis balls composed of india rubber, covered with light felt or wool, india rubber being component of chief value, dutiable at 25 per cent ad valorem under paragraph 352, act of 1894. (T. D. 20822; March 11, 1899.)

Tennis balls composed of india rubber and wool, india rubber being the component material of chief value, are dutiable as manufactures composed in chief value of india rubber at 30 per cent ad valorem under paragraph 449, act of 1897, and not as "manufactures * * * made * * * in part of wool," at 44 cents per pound and 55 per cent ad valorem, under paragraph 366.—The proviso in paragraph 391, act of 1897, namely, "*Provided*, That all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool," can not be construed to apply to any articles except those embraced in the silk schedule (L), and containing a substantial quantity of wool and not specifically provided for by particular description. (T. D. 21673—G. A. 4578; October 16, 1899.)

Tennis balls: Decision of the Board of United States General Appraisers (G. A. 4578), as to the classification of certain tennis balls composed in part of wool, not acquiesced in. (T. D. 21728; November 3, 1899.)

TENNIS BALLS—Continued.

Tennis balls made of india rubber and covered with wool, the india rubber being the component material of chief value, dutiable at the rate of 30 per cent ad valorem under paragraph 449, act of 1897, as manufactures of india rubber or of which india rubber is the component material of chief value, not specially provided for. (T. D. 22300; June 18, 1900.)

Tennis balls: Proviso in paragraph 391, act of 1897, that "all manufactures of which wool is a component material shall be classified and assessed for duty as manufactures of wool," held to be limited to said paragraph, or, at most, to the schedule in which the paragraph is found. Accordingly, tennis balls, composed of wool and india rubber, the rubber being the component material of chief value, are dutiable under paragraph 449 of said act as manufactures of which india rubber is the component material of chief value, not specially provided for, and not as manufactures in part of wool, not specially provided for.—*In re Slazenger* (G. A. 4578), affirmed in *United States v. Slazenger* (suit 3027), followed; *in re Benjamin* (G. A. 4111) and *Stone v. Heineman* (100 Fed. Rep., 940) distinguished. (T. D. 22380—G. A. 4724; July 16, 1900.)

TENNIS JACKETS.

Tennis jackets composed chiefly of cotton, with a small percentage of wool, are dutiable under paragraph 314, act of 1897, as "wearing apparel, of which cotton is the component material of chief value," at 50 per cent ad valorem, and not under paragraph 370, as "articles of wearing apparel, composed wholly or in part of wool."—*Hartranft v. Meyer* (135 U. S., 237) applied. (T. D. 20423—G. A. 4315; December 7, 1898.)

Tennis jackets composed chiefly of cotton, with a small percentage of wool, are dutiable as manufactures of wool.—Appeal from decision of the Board, G. A. 4315. (T. D. 20472; January 3, 1899.)

Tennis jackets, component material of chief value cotton, but containing a small percentage of wool, dutiable under paragraph 370, act of July 24, 1897, as wearing apparel composed in part of wool. (T. D. 22136; April 7, 1900.)

TERPIN HYDRATE.

Terpin hydrate is dutiable at the rate of 25 per cent ad valorem under paragraph 75, act of 1890, as a medicinal preparation of which alcohol is not a component part. (T. D. 22002; February 12, 1900.)

TEXAS CATTLE DRIVEN ACROSS BOUNDARY. (See Cattle.)**THEATRICAL PROPERTIES AND APPAREL.**

Theatrical apparel, woollen, imported under bond for exportation within six months under paragraph 596, act of 1894, but retained in the United States and not exported, dutiable under act in force at time of importation, although the subsequent act in force at time of entry for consumption placed a lower rate of duty on the goods. (T. D. 18903; February 2, 1898.)

Theatrical effects imported or brought by a member of a theatrical or opera company, and not brought by the proprietor or manager, not entitled to privilege conferred by paragraph 645, act of 1897. (T. D. 21973; February 3, 1900.)

THERMOMETERS. (See, also, Clinical thermometers.)

Thermometers, glass being the component material of chief value, dutiable as manufactures of glass at 45 per cent under paragraph 112, act of 1897.—G. A. 4035 cited. (T. D. 19351—G. A. 4142; May 13, 1898.)

Thermometers, made of glass and metal, or glass, metal, and wood, glass being material of chief value, are dutiable at 60 per cent under paragraph 100, act of 1897, and not at 45 per cent as manufactures of glass under paragraph 112 of said act.—*In re The R. Hoehn Company* (G. A. 4035) distinguished. (T. D. 19805—G. A. 4223; July 28, 1898.)

THIBET FURS.

Dutiable at 20 per cent ad valorem under paragraph 444, act of 1890, as "furs dressed on the skin, but not made up into articles." (T. D. 18775; January 8, 1898.)

Thibet furs, called lamb coats or lamb crosses, held dutiable under paragraph 444, act of 1890, and paragraph 329, act of 1894, as "furs dressed on the skin, but not made up into articles," not as manufactures of fur under paragraph 461, act of 1890, or paragraph 353, act of 1894; following *Mautner v. United States*, 84 Fed. Rep., 155. (T. D. 19136—G. A. 4109; March 19, 1898.)

THORIUM OXIDE OR NITRATE SALTS.

Merchandise shipped from a foreign port into Canada, and remanufactured in Canada into a different commercial article and imported in its last form into the United States, is not subject to the discriminating duty of 10 per cent ad valorem under section 22 of said act, irrespective of the nationality of the importing vessel. (T. D. 20131—G. A. 4285; October 3, 1898.)

Where defective or imperfect "Welsbach mantles," left over as refuse in a factory manufacturing such articles in Canada, are reduced by a firing process to "thorium oxide" (a chemical salt) in the form of ashes, *Held* that such "thorium oxide" is not "waste" within the meaning of paragraph 463, act of 1897, but is a newly manufactured article, and is dutiable as a chemical salt under paragraph 3 of said act at 25 per cent ad valorem.

THREAD, COTTON. (See Cotton; Darning cotton.)

THREAD, COUNT OF. (See Count of thread.)

THREAD, FLAX. (See Flax thread.)

THREAD, METAL. (See Metal thread.)

TIDIES. (See Lace articles.)

TIGER SKINS.

Tiger skins, raw, and only prepared with a solution of lime to keep out moths or worms, are not dutiable as "dressed furs" under paragraph 329, act of 1894, but are free as "furs not dressed in any manner," under paragraph 493. (T. D. 19158—G. A. 4115; March 29, 1898.)

TILES.

Boeh tiles dutiable as flint under paragraph 88, act of 1897, at 8 cents per square foot. (T. D. 20127—G. A. 4281; September 29, 1898.)

Hard-baked, hard-bodied glazed tiles used for hearths, bathrooms, sinks, etc., not paving tiles, but dutiable as glazed earthenware at 55 per cent ad valorem under act of 1883. (T. D. 18904; February 2, 1898.)

Quarry tiles: Articles $7\frac{1}{2}$ inches by 8 inches by $1\frac{1}{4}$ inches, not embossed, enameled, painted, or ornamented in any way, and known commercially as "quarry tiles," are dutiable at 4 cents per square foot under paragraph 88, act of 1897, and not as bricks under paragraph 87 of said act. (T. D. 21957—G. A. 4645; January 25, 1900.)

Roofing tiles, plain, unglazed, dutiable as tiles at 4 cents per square foot under paragraph 88, act of 1897. (T. D. 21174—G. A. 4440; May 22, 1899.)

White tiles put together in rows, with a free-hand painting on the surfaces, fired and vitrified, forming a painting, held not to be an oil painting, but dutiable as "tiles ornamented, painted, or decorated," at 45 per cent ad valorem under paragraph 94, act of 1890. (T. D. 21927; January 19, 1900.)

TIMBER. (See, also, Ship timber and planking.)

Elm logs cut into lengths of 4 feet are entitled to free entry as round unmanufactured timber. (T. D. 22108—G. A. 4681; March 22, 1900.)

TIN BOXES AS COVERINGS FOR VIOLIN ROSIN. (See Coverings.)

TIN ENAMELED SIGNS, MARKING OF. (See Marking of imported goods.)

TINS, FISH IN. (See Fish.)

TINSEL FABRIC. (See Cotton and tinsel fabrics.)

TINSEL GAUZE AND SILK MULL. (See Silk mull and tinsel gauze.)

TINSEL LACE.

Dutiable as an unenumerated manufacture of metal at 45 per cent ad valorem under paragraph 215, act of 1890. (T. D. 18773; January 7, 1898.)

TITUSVILLE, PA.

Port of delivery. (T. D. 19639; circular 133, July 9, 1898.)

TIVER.

Tiver, in powder, not dutiable as ground chalk, but as a color at 30 per cent ad valorem under paragraph 58, act of 1897. (T. D. 21321—G. A. 4461; June 22, 1899.)

TOBACCO. (See, also, Cigars; Scrap tobacco; Reexportation of domestic goods.)

Appeal from decision of Board of General Appraisers as to rate of duty, G. A. 4047. (T. D. 18789; January 11, 1898.)

Bales of tobacco containing from 5 per cent up, but less than 15 per cent of wrapper, dutiable as follows: Wrapper at \$1.85 per pound and filler at 35 cents per pound.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 19107; March 17, 1898.)

Bales of tobacco containing more than 15 per cent of wrapper, dutiable as wrapper, and subject to duty under act of 1897, by virtue of section 33 thereof, the goods having been imported in 1895 and remaining in warehouse at time of final liquidation. (T. D. 20955—G. A. 4401; March 30, 1899.)

Coverings: The usual coverings in which tobacco was generally imported on and prior to July 24, 1897, were burlaps and matting. Boxes are unusual coverings for such merchandise, and therefore held to be dutiable. (T. D. 21057—G. A. 4422; April 21, 1899.)

Examination: Amendment of Department's circular of December 8, 1897 (T. D. 18663), regarding percentage of tobacco to be ordered for examination. (T. D. 21382; July 12, 1899.)

Manufactured tobacco can not be furnished free of tax as supplies to American vessels otherwise than under provisions of section 16, act of 1897. (T. D. 19262; April 21, 1898.)

Merchandise withdrawn from warehouse after July 24, 1897, is subject to duty on the basis of the weights ascertained at the time of entry, and not at the time of withdrawal.—Section 50, act of 1890, was repealed by section 33, act of 1897. (T. D. 19715—G. A. 4214; July 14, 1898.)

Percentages: In returning percentages of wrapper tobacco in bales of filler and wrapper tobacco, all fractional parts of the per centum below one-half are to be ignored by appraising officers, and all fractional parts of the per centum when equaling one-half or more counted to the next higher per centum. (T. D. 21886; December 28, 1899.)

Size of packages of imported manufactured tobacco and snuff. (T. D. 19641; circular 135, July 11, 1898.)

Tobacco imported and described in invoice as "filler," but found to be "wrapper," and exported in order to avoid payment of higher duty, and afterwards reimported, must be identified by a record of bale numbers, etc.—Government has no right to prohibit reexportation of tobacco erroneously described in invoice, and such erroneous description not a fraudulent evasion of paragraph 214, act of 1897. (T. D. 18861; January 24, 1898.)

Tobacco manufactured in bonded manufacturing warehouse, laden on board a vessel for exportation and damaged by burning of vessel and submersion in

TOBACCO—Continued.

water, may be destroyed and export bond canceled, as no portion of the tobacco would enter into consumption in the United States. (T. D. 18862; January 24, 1898.)

Tobacco shipped from Cuba to Porto Rico, manufactured into cigars, and exported thence to the United States.—Merchandise can not be imported from Cuba into Porto Rico free of duty for manufacture under section 15, act of 1897, and shipment to the United States.—Porto Rican cigars coming into the United States on and after May 2, 1900, subject to 15 per cent of regular rates and to tax equal to internal-revenue tax. (T. D. 22159; April 17, 1900.)

TOILET PREPARATIONS. (See, Dentifrice; Euxesis; Posta Mack.)

TOILET SETS. (See Cotton toilet sets; Gentlemen's toilet sets.)

TOILET SOAP.

Liquid violet glycerin soap dutiable as toilet soap at 15 cents per pound under paragraph 72, act of 1897. (T. D. 21234—G. A. 4451; June 1, 1899.)

TONICUM. (See Hensel's tonicum.)

TONNAGE DUTIES AND LIGHT-DUES, PORTO RICO. (See Porto Rico.)

TOOLS, ENGRAVERS'. (See Engravers' tools.)

TOOLS OF TRADE, ETC., FREE ENTRY OF.

(1) Tools of trade of foreign origin taken abroad by residents of United States, dutiable on reimportation; (2) status of an immigrant; (3) professional books classed as household effects; (4) bicycles classed as household effects; guns, cameras, etc., not personal effects; (5) personal effects taken abroad free on reimportation, whether of foreign or domestic origin, but must be of character described in paragraph 697. (T. D. 19365; May 20, 1898.)

TOOLS OF TRADE OF ARTIST.

Drawings executed by an architect and used in his business as such are "implements" or "tools of trade," as these terms are used in paragraph 645, act of 1897. (T. D. 22558—G. A. 4783; October 18, 1900.)

TOOTHPICK HOLDERS.

Toothpick holders, composed of metal and glass, holding a dozen quill toothpicks loosely set therein, are not coverings, usual or unusual, for the toothpicks, but are separate and distinct articles, dutiable according to the component material of chief value. The fact that a holder and a dozen toothpicks are sold together as an entirety does not change their character as separate and distinct articles for dutiable purposes. (T. D. 21736—G. A. 4592; November 6, 1899.)

TOURISTS, FREE ENTRY OF BICYCLES. (See Bicycles.)

TOW OF FLAX. (See Flax straw; Flax, tow of; Scutching tow.)

TOWELS. (See, also, Flax, fringed articles of; Linen towels.)

Towels composed wholly of cotton, and those composed of cotton and flax, cotton chief value, dutiable at 45 per cent ad valorem under paragraph 322, act of 1897. (T. D. 21747; November 8, 1899.)

TOY MAGIC LANTERNS.

Toy magic lanterns dutiable as toys.—Change in the act of 1897 by the addition of the words "not specially provided for" to the provision for optical instruments. (T. D. 21784—G. A. 4603; November 16, 1899.)

TOY WATCHES.

Certain playthings distinguished from articles of personal adornment covered by G. A. 4404, not dutiable as jewelry, but as toys under paragraph 418, act of 1897. (T. D. 21374—G. A. 4480; July 6, 1899.)

TOYS. (See, also, Christmas-tree ornaments; Decalcomania pictures; Harmonicas.)

Jewelry sets for dolls made of brass and glass not dutiable as jewelry, but as toys, under paragraph 418, act of 1897. (T. D. 21430—G. A. 4505; July 22, 1899.)

Small metal whistles about 1 inch long, sold at 34 cents per gross, dutiable as toys at 35 per cent ad valorem under paragraph 418, act of 1897. (T. D. 20099—G. A. 4275; September 20, 1898.)

Toys composed of rubber being specially excepted from the provision for toys in paragraph 418, act of 1897, *held* that toys composed wholly or in chief value of india rubber are dutiable as manufactures of india rubber under paragraph 449 of said act at 30 per cent ad valorem. (T. D. 22339—G. A. 4720; July 9, 1900.)

TRACING PAPER. (See Parchment paper.)

TRADE-MARKS.

Articles imported in violation of trade-mark law not subject to seizure. (T. D. 19265; April 21, 1898.)

Articles bearing genuine trade-marks Phenacetin and Phenacetin-Bayer not excluded from entry at custom-houses under section 11, act of 1897. (T. D. 19505; June 17, 1898.)

Marking of goods bearing registered trade-marks. (T. D. 19206; circular 62, April 8, 1898.)

TRANSFER LITHOGRAPHIC PAPER. (See Lithographic transfer paper.)

TRANSFER OF EXHIBITION ARTICLES.

Articles imported for exhibition under paragraph 702, act of 1897, can not be transferred from original port to another for exhibition purposes under a warehouse withdrawal for transportation in bond, but may be removed under customs supervision or special bond, the original bond continuing in full force and effect. (T. D. 21988; February 8, 1900.)

TRANSIT BAGGAGE. (See Baggage.)

TRANSIT GOODS. (See, also, Baggage.)

Consular invoices not required for transit goods, but consular officers will issue same whenever requested so to do.—Free goods can not be shipped in transit under bond. (T. D. 21412; July 20, 1899.)

Consular invoice required of all transit goods on entry for warehouse, at first port of importation, when interrupted or delayed in such transit by absence of transporting vehicle, for transshipment to same from importing vessel, for conveyance to port of exportation.—Treasury decision 16913 construed. (T. D. 19051; March 5, 1898.)

Diversion of transit goods contrary to regulations and condition of bond. (T. D. 20813; March 8, 1899. T. D. 20909; March 28, 1899.)

Immediate-transportation act of 1880 requires an entry at the port of destination in the United States. The shipment of merchandise in transit through the United States for exportation under this act will not be allowed.—Free goods may be shipped under the immediate-transportation act (T. D. 11897, of October 5, 1891). This practice not changed by decision of August 26, 1899 (T. D. 21532). May also be shipped under section 3005, Revised Statutes, to Canada and to Mexico.—No transit in bond of merchandise intended to be shipped through the United States from Mexico for exportation. (T. D. 21751; November 13, 1899.)

TRANSIT OF COAL THROUGH CANADA.

Coal may be transported by bonded carriers in open cars through Canada between places in the United States. (T. D. 21556; September 5, 1899.)

TRANSPORTATION OF MERCHANDISE IN BOND TO PORTO RICO. (See Porto Rico.)

TRANSPORTATION OF UNAPPRAISED MERCHANDISE.

Unappraised merchandise for two or more ports may be placed in the same car. (T. D. 19597; July 6, 1898.)

TRAVELING RUGS, WOOL. (See Wool traveling rugs.)**TREATIES.** (See Reciprocity.)**TREES, CHRISTMAS.** (See Christmas trees.)**TRIMMINGS.** (See, also, Braids; Lace articles; Silk; Silk mull and tinsel gauze.)

Articles of silk cord and braid, or of wool or worsted cord and braid, known variously as "garnitures," "hussar sets," "blouses," or by other names, made in openwork conventional designs and intended for use in trimming the fronts of women's dress waists, or skirts of women's dresses or costumes, are, when composed of silk, dutiable at 60 per cent ad valorem under the provision for "trimmings," in paragraph 390, act of 1897, and when made of wool or worsted at 50 cents per pound and 60 per cent ad valorem under paragraph 371 of said act.—Board's decision dated July 21, 1898 (G. A. 4218), modified. (T. D. 21060—G. A. 4425; April 25, 1899.)

Silk manufactures, from one-half to three-fourths of an inch wide, in different colors, a portion of some of which are composed of both warp and weft woven plain or ribbed, the balance of the fabric consisting of weft threads only in the nature of fringe, the others being fancy close woven throughout, with scalloped or picot edges, are dutiable at 60 per cent ad valorem under the provision for "trimmings" in paragraph 390, act of 1897. (T. D. 21860—G. A. 4616; December 19, 1899.)

Trimmings in serpentine or zigzag form fashioned of silk cords and threads, and which are intended for use in trimming articles of wearing apparel, have lost their identity as silk "cords" in fact and in commercial parlance, and have become a "trimming," and as such are dutiable, as assessed, at 60 per cent ad valorem under paragraph 390, act of 1897. (T. D. 22358—G. A. 4722; July 12, 1900.)

TRIONAL. (See Medicinal preparations, etc.)**TRIPOLI.**

White and salmon-tinted infusorial earths dug from bottom of lakes, and known and sold as fossil flour, or tripoli, free of duty as tripoli under paragraph 671, act of 1897. (T. D. 19980—G. A. 4245; August 25, 1898.)

TROPON—ALBUMEN.

The article known as tropon, designed to be mixed with certain foods, held to be blood albumen, and dutiable as such under paragraph 245, act of 1897, and is not free of duty under paragraph 468 of said act. (T. D. 21920—G. A. 4633; January 12, 1900.)

TUBES. (See, also, Coverings.)

Steel tubes, weldless, imported for purpose of cutting up into pieces 6 or 8 inches in length, for use as appliances in spinning frames, held to be finished articles, and dutiable at 35 per cent ad valorem under paragraph 152, act of 1897, for "iron or steel tubes, finished." (T. D. 20005—G. A. 4251; September 2, 1898.)

Tubes drawn from hollow billets, recognized commercially as finished tubes, are dutiable as such under paragraph 152, act of 1897, and are not hollow steel billets. Such articles are merely the blocks or billets of steel pierced and used for drawing into tubes. If subjected to process of drawing after piercing, they are no longer billets. (T. D. 22126—G. A. 4689; March 30, 1900.)

TUBING, FLEXIBLE.

So-called iron and copper flexible tubing, being of composition metal and asbestos, is dutiable under paragraph 193 as manufacture of metal not otherwise

TUBING, FLEXIBLE—Continued.

provided for and not dutiable under paragraph 152 or 176 as tubing or pipes of iron and copper. To fall within paragraphs 152 and 176, tubing and pipe must be either iron, steel, or copper; when made from any other material they are excluded. (T. D. 22413—G. A. 4742; August 6, 1900.)

TUCKINGS, WOVEN.

The term "tuckings" is not limited to merchandise wherein the tuck or pleat has been made by sewing, but applies also to goods wherein the tuck or pleat has been made by weaving.—Woven tuckings are accordingly dutiable as tuckings, at the rate of 60 per cent ad valorem under paragraph 339, act of 1897. (T. D. 22162—G. A. 4700; April 16, 1900.)

TURPENTINE, VENICE. (See Venice turpentine.)**TUNGSTEN METAL.**

Tungsten metal dutiable at the rate of 20 per cent ad valorem as a metal, unwrought, under paragraph 183, act of 1897. (T. D. 21217; June 3, 1899.)

TURKISH ANGORA GOATSKINS.

Turkish Angora goatskins, of the kind described in United States *v.* Bennet (66 Fed. Rep., 299), are free of duty as "fur skins * * * not dressed in any manner," under paragraph 562, act of 1897, and are not dutiable as wool or hair on the skins under paragraphs 357 and 358.—It seems that, as to certain Angora goatskins coming from an inferior breed of goats, and not used as fur skins, a different rule might apply. (T. D. 20845—G. A. 4381; March 9, 1899.)

TURQUOISE TALISMANS.

Elliptical or oval forms of turquoise decorated with gilded ornamentation in Persian characters and firmly fastened (one piece at each end) to round pieces of paper-covered wood or cork, and which are known in commerce as "talismans," and so used in Persia, are dutiable at 45 per cent ad valorem under the provisions for mineral substances, decorated, in paragraph 97, act of 1897, and not under the provision in paragraph 435 of said act for "precious stones cut but not set."—*Erhardt v. Hahn* (55 Fed. Rep., 273) and other cases cited. (T. D. 22588—G. A. 4798; November 1, 1900.)

TURTLE MEAT, CANNED.

Canned turtle meat, product of the American fisheries, free of duty under paragraph 568, act of 1894. (T. D. 22083; March 14, 1900.)

TWINE, BINDERS'. (See Binders' twine.)**TYPE ASHES.**

So-called "type ashes," containing 56.35 per cent of lead, .53 per cent of copper, and a trace of zinc, dutiable at 2½ cents per pound as lead dross under paragraph 182, act of 1897. (T. D. 22333; July 7, 1900.)

TYPEWRITTEN SHEETS. (See Manuscripts.)**U.****UMBRELLA GOODS.** (See Gloria cloth.)**UMBRELLA RINGS.** (See Metal, manufactures of.)**UMBRELLA STICKS.** (See, also, Ivory.)

So-called umbrella sticks made of collodion and wood held not to be umbrella sticks within commercial designation of trade, and, therefore, dutiable under paragraph 17, act of 1897, as partly finished articles of which collodion is component material of chief value, at 65 cents per pound and 25 per cent ad valorem. (T. D. 20775; March 3, 1899.)

UNBOUND PRINTED SHEETS. (See Books.)**UNCLAIMED DUTIALE ARTICLES BY MAIL.** (See Mail, importations by.)

UNCLAIMED GOODS, SALE OF.

Deduction of duties next after expenses of sale required by the law, and as risk or loss on account of nonpayment of storage charges is one voluntarily assumed by warehouseman, claim of the Government can not be set aside for his benefit. (T. D. 18808; January 14, 1898. T. D. 19002; February 23, 1898.)

Government may sell unclaimed goods under general order at any time after the expiration of one year, but such unclaimed goods may be entered by importer either for consumption or warehouse so long as they remain unsold. (T. D. 18929; February 4, 1898.)

Priority of lien.—Where goods are sold as unclaimed under the provisions of section 2965, the owner of a private bonded warehouse shall have preference for his storage charges over the Government for its duties.—Opinions of Solicitor of July 31, 1897, and February 16, 1898, modified.—Order of apportionment of proceeds of sale. (T. D. 19299; May 2, 1898.)

Sale of unclaimed goods: Collectors have discretion under the regulations in matter of advertising for bids for unclaimed goods, but none as to method of sale of unclaimed or abandoned goods. (T. D. 21127; May 11, 1899.)

UNCLAIMED SEIZED GOODS, DUTY ON. (See Duty.)

UNCLAIMED TEA. (See Tea.)

UNCUT VELVETEEN.

Woven cotton fabrics, having floating and binding threads, which can be converted into velveteen by cutting the floating threads, are assessable under paragraph 315, act of 1897, as uncut cotton velveteen, and are not assessable as countable cotton cloth. (T. D. 21454—G. A. 4506; July 27, 1899.)

UNDERSHIRTS AND DRAWERS. (See Knit undershirts and drawers.)

UNDERSKIRTS. (See Wearing apparel.)

UNDERVALUATION.

Drayage and storage charges. (See Drayage charges.)

Entry by appraisement; undervalued invoices. (See Appraisement.)

Forfeiture and sale of goods for undervaluation does not relieve importer from payment of duties. (T. D. 22169; April 20, 1900.)

UNDERWEAR. (See Knit undershirts and drawers.)

UNENUMERATED MANUFACTURED GOODS.

Crushed or ground medicinal leaves, saturated with alcohol, dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of 1897. (T. D. 20516—G. A. 4327; January 5, 1899.)

UNION TABLE DAMASK.

Union table damask composed of cotton and linen, cotton chief value, dutiable at 45 per cent ad valorem as cotton damask under paragraph 322, act of 1897. (T. D. 22158; April 17, 1900.)

Union table damask, composed of cotton and linen, cotton chief value, dutiable at 45 per cent ad valorem under paragraph 322, act of 1897. (T. D. 22396; July 30, 1900.)

UNLADING.

Privilege of unlading under preliminary entry and of simultaneous lading restricted to steamships of established lines. (T. D. 22062; March 7, 1900.)

Regular entry must precede permission to lade before unlading of vessel has been completed. (T. D. 20219; October 21, 1898.)

UNMOUNTED HEADS OF ANIMALS. (See Animals, heads of.)

UNPERMITTED CARGO. (See Cargo, unpermitted.)

UNTEMPERED COLD-ROLLED STEEL. (See Steel for band saws.)

UNUSUAL COVERINGS. (See, also, Pins, mourning.)

Japanned tin cans with a screw top, having a label pasted thereon indicating the quantity and nature of the contents, are unusual coverings for bronze powder, and are subject to additional duty of 45 per cent ad valorem under section 19, act of June 10, 1890, and paragraph 193, act of 1897. (T. D. 21757—G. A. 4597; November 10, 1899.)

UPHOLSTERY AND TAPESTRY. (See Silk goods.)

URUGUAY GOLD DOLLAR, VALUE OF. (See Coins, foreign.)

V.

VACCINE.

A preparation known as anthrax vaccine or blackleg vaccine for preventing disease in cattle known as anthrax or blackleg is not vaccine virus, and, therefore, not entitled to free entry under paragraph 692, act of 1897.—*Koechl v. United States* (84 Fed. Rep., 448) and other authorities cited and followed. (T. D. 21760—G. A. 4600; November 13, 1899.)

Anthrax vaccine used for the prevention of disease in cattle free of duty as "vaccine virus," under the provisions of paragraph 692, act of 1897.—G. A. 4600 reversed. (T. D. 22637; November 27, 1900.)

VALUATIONS.

Not reviewable by Board of Review. (See Board of General Appraisers.)

VALUE, APPRAISED OR HOME.

In case of certain imported brandy, the expression "Value of the bottle illegally landed" should not be construed as meaning that the value should be multiplied by twelve and the result by three. Such value will be considered as the appraised foreign value, with duties added—that is, the home value. (T. D. 20772; March 3, 1899.)

VALUE OF FOREIGN COINS. (See Coins, foreign.)

VANILLA BEANS.

Vanilla beans free of duty as nonedible drugs not advanced in value or condition by any process under paragraph 548, act of 1897. (T. D. 19454—G. A. 4171; June 2, 1898.)

VANILLIN, COUMARINE, AND GLYCOPHENAL. (See Coumarine, etc.)

VANS.

Vans containing imported merchandise not deliverable from customs custody under bond for exportation. (T. D. 20706; February 15, 1899.)

VARNOLETTE, OR SICCATIVE.

A composition of resinate of lead—or resin and compounds of lead—manganese, and lime, which is used as a siccative or drier in varnish, linseed oil, paints, inks, and stains, and which is generally known in commerce as "varnolette," is a chemical compound, dutiable at 25 per cent ad valorem under paragraph 3, act of 1897, and not at 20 per cent ad valorem under section 6 or by similitude or otherwise under section 7 of said act. (T. D. 22591—G. A. 4801; November 2, 1900.)

VASES. (See Bronze-mounted china vases; Cloisonné ware.)

VAULT LIGHTS.

Vault lights dutiable as manufactures of glass under paragraph 112, act of 1897, at 45 per cent ad valorem. (T. D. 20803—G. A. 4375; March 3, 1899.)

VEGETABLE FIBER. (See, also, Braids.)

A fibrous substance stripped from Cuban trees, and imported for use in binding bales of tobacco, dutiable as a manufacture of "other vegetable fiber" under paragraph 347, act of 1897, at 45 per cent ad valorem. (T. D. 21000; April 12, 1899.)

VEGETABLE IVORY BUTTON BLANKS. (See Button blanks.)

VEILINGS. (See Barèges; Silk mourning crapes; Silk trimmings, veilings, and piece goods.)

VELOURS. (See Pile fabrics.)

VELOUTINE.

A woven fabric, having a superimposed figure or ornament, applied by blowing a ground flock upon a preparation of glue stenciled in the form of the pattern to be put upon it, known as veloutine, is an "appliquéed" fabric, and dutiable under paragraph 339, act of 1897, and not under paragraph 347, as a woven fabric not otherwise provided for. (T. D. 21375—G. A. 4481; July 7, 1899.)

VELVET. (See Ribbons, velvet.)

VELVET CORDS. (See Corduroys.)

VELVETEEN, UNCUT. (See Uncut velveteen.)

VELVETS, DUTIABLE WEIGHT OF. (See Dutiable weight of velvets.)

VENEERS. (See, also, Wood shaving paper.)

Inlaid veneers dutiable as manufactures of wood at 35 per cent ad valorem under paragraph 208, act of 1897. (T. D. 19908—G. A. 4238; August 16, 1898.)

Tissues of wood and paper pasted together not dutiable as veneers under paragraph 198, act of 1897. (T. D. 21373—G. A. 4479; July 6, 1899.)

VENEZUELA.

Coffee, etc., from. (See Coffee, etc.)

Hides from. (See Disinfection of hides, etc.)

Peso to be treated as a depreciated currency. (T. D. 20626; January 27, 1899.)

VENICE TURPENTINE.

A factitious species of turpentine, made in imitation of the genuine Venice turpentine and bought and sold in commerce under the name of Venice turpentine, is free of duty under paragraph 659, act of 1894, which places on the free list "turpentine, Venice." (T. D. 21960—G. A. 4648; January 27, 1900.)

VESSELS. (See, also, Sea stores; Tobacco; Unlading.)

Application to allow unpermitted cargo to remain on wharf. (T. D. 19390; circular 90, May 27, 1898.)

Collector of customs at the port of Astoria, Oreg., at which vessels bound for Portland are compelled to stop, under section 2588, Revised Statutes, can not charge the master of such vessel for the expenses of an inspector placed on board where the vessel's cargo has been bonded as provided by statute and arrives under seal. Where, however, a vessel, although bonded, arrives at Astoria with open hatches and stores unsealed, the collector is authorized to place an inspector on board at the expense of the master. (T. D. 21818—G. A. 4610; December 4, 1899.)

Repairs to. (See Repairs to vessels.)

Sale of material of foreign-built. (See Sale.)

Supplies for Japanese vessels. (See Supplies.)

Supplies for war vessels of the Argentine Republic can be withdrawn free of duty under section 2982, Revised Statutes. (T. D. 22327; July 2, 1900.)

Supplies imported for use of vessels on voyages of exportation dutiable.—Faramel, a cattle food, consisting of pulverized hay, bran, and different kinds of meal mixed and bound together by sirup, dutiable as a nonenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 21661; October 14, 1899.)

VESTINGS AND SHIRTINGS, COTTON. (See Cotton, etc.)

VETCHES.

The seed of the sand or winter vetch (*Vicia villosa*) is an agricultural seed, dutiable at 30 per cent ad valorem under paragraph 254, act of 1897, as seed not specially provided for in said act, and is not entitled to free entry under paragraph 656 of said act as "grass seeds," not being known as such either popularly or commercially. (T. D. 21762—G. A. 4602; November 14, 1899.)

VETERINARY INSPECTION.

Horses in transit through the United States from one point in Canada to another not subject to inspection. (T. D. 22542; October 13, 1900.)

VETERINARY SURGEONS, LIST OF CANADIAN.

Treasury decision 21223; June 6, 1899.

VINAIGRETTES. (See Jewelry.)

VIOLET, ALIZARIN. (See Alizarin violet.)

VIOLIN A HOUSEHOLD EFFECT. (See Household effects.)

VIOLIN NECKS.

Unpainted pieces of wood, sawed and shaped into the form of necks for violins, and sold and adapted for use as violin necks, are dutiable as parts of musical instruments under paragraph 453, act of 1897.—*Worthington v. Robbins* (139 U. S., 337, cited and followed). (T. D. 22141—G. A. 4693; April 7, 1900.)

VIOLIN ROSIN, TIN BOXES AS COVERINGS FOR. (See Coverings.)

VIOLINS, WOOD FOR.

Wood for violin tops and backs, curly maple pieces, dutiable at 15 per cent under paragraph 198, and white-pine blocks at 20 per cent under paragraph 200, act of 1897. (T. D. 21028—G. A. 4416; April 15, 1899.)

VITRAGE OR ETAMINE. (See Etamine or vitrage.)

VITRIFIABLE COLORS. (See Decorated antique ewer and dish.)

W.

WALNUT PLANKS, SAWED. (See Sawed walnut planks.)

WAREHOUSE, BONDED.

Goods in bonded warehouse not subject to levy under judgment of State courts. (T. D. 19340; May 12, 1898.)

Merchandise withdrawn from bond prior to August 28, 1894, not affected by subsequent reliquidation of the entry on goods still remaining in bond on August 28, 1894. (T. D. 18827; January 18, 1898.)

WAREHOUSE RECEIPTS, NEGOTIABLE.

Collector of customs not authorized to interfere to compel delivery by warehouseman of bonded merchandise for exportation thereof, when such delivery is refused in absence of negotiable warehouse receipts issued thereon in accordance with the principle enunciated in Treasury decision 16545. (T. D. 19242; April 19, 1898.)

Treasury decision 19242 affirmed.—Interest of Government is comprised in the collection of duty upon merchandise or its exportation.—Retention of possession of the merchandise by warehouseman does not impair the security of the Government.—Questions involving infringement of private rights by the warehouseman may be determined by the ordinary legal tribunals, but interference of the Government in such matters not deemed necessary. (T. D. 19378; May 23, 1898.)

WAREHOUSES, BONDED MANUFACTURING.

Goods manufactured in bonded warehouses can not be shipped to Porto Rico. (T. D. 22202; May 3, 1900.)

Marking of goods in. (See Marking of imported goods.)

WAREHOUSES, BONDED MANUFACTURING—Continued.

Not subject to three years' limitation of bonded privilege. (T. D. 18868; January 26, 1898.)

Ship's supplies, withdrawal from. (See Sea stores.)

WAREHOUSES, BONDED SMELTING.

Metals smelted in. (See Smelting and refining.)

Sampling of lead-bearing ores in. (T. D. 18970; July 15, 1898.)

WAREHOUSES, CONSTRUCTIVE.

Cars as constructive warehouses at ports not having storage facilities; storage of teas pending examination. (T. D. 22184; April 25, 1900.)

WAREHOUSES, WITHDRAWALS. (See Supplies for Japanese vessels; Tobacco; Withdrawals.)**WAR PRIZES.**

Cargoes as war prizes not subject to duty. (T. D. 19278; April 26, 1898.)

WASTE. (See Cotton; Jute waste; Mica; Paper waste; Rubber dust; Seal waste.)**WATCH CHAINS.** (See Chains for watches.)**WATCH GUARDS OF LEATHER AND STEEL.** (See Jewelry.)**WATCH MOVEMENTS.** (See, also, Marking of imported goods.)

Classification of. (T. D. 18760; circular 5, January 6, 1898.)

Watch movements and watch cases for dutiable purposes are not classifiable as such, but as separate and distinct parts thereof, and if advanced in value more than 50 per cent are subject to seizure. (T. D. 20899; March 23, 1899.)

WATCHES. (See, also, Chains for watches; Jewelry.)

Jewels for. (See Precious stones.)

Watches, fashioned like insignia or sleeve buttons or studs, and designed to be worn upon the lapel of the coat as an article of personal adornment, being in fact watches and timekeepers, are dutiable under the provisions for watches in paragraph 173, act of 1894, at 25 per cent ad valorem, and not under the provisions for jewelry at 35 per cent ad valorem under paragraph 336 of said act. (T. D. 19284—G. A. 4135; April 22, 1898.)

Where watches are imported consisting of watch cases containing complete "watch movements," the movements and the cases are separately dutiable under paragraph 191, act of 1897. The "watch movements" are dutiable according to the number of jewels as there provided for, and, in addition thereto, 25 per cent ad valorem. The "watch cases" are dutiable under said paragraph at 40 per cent ad valorem.—The term "watch movements" is a flexible one in its meaning, and is to be construed in its ordinary signification, having no uniform commercial meaning attached to it in the trade and commerce of this country. It may include all of a watch except the case, or merely the train or works of the watch contained between the plates, and comprising the balance, the pallet, the scape wheel, the third wheel and pinion, the fourth wheel and pinion, and the center wheel and pinion.—A "watch movement" lacking only the dial of the watch, or a "watch movement" lacking the dial, the hour, the minute, and the second hand, and the hour and the minute wheels, is a "watch movement," and dutiable as such under the provisions of said paragraph, and is not dutiable as "parts of watches" at 40 per cent ad valorem. (T. D. 20104—G. A. 4280; September 27, 1898.)

Watches, complete, including the cases, dutiable at 25 per cent ad valorem, and at the specific duty according to the number of jewels, and also at 40 per cent ad valorem on the cases, under paragraph 191, act of 1897, and not as watch movements. (T. D. 21908; January 15, 1900.)

WATCHES, TOY. (See Toy watches.)

WATER CHESTNUTS AND CALTROP NUTS.

Water chestnuts dutiable under paragraph 257, act of 1897, as a vegetable in its natural state.—Caltrop nuts or horn chestnuts (sometimes known as water chestnuts) classified as nuts under paragraph 272 of same act. (T. D. 22516; September 29, 1900.)

WEARING APPAREL. (See, also, Corsets; Cotton; Personal effects.)

A woolen cloak, lined with fur, the latter material being the component of chief value, is dutiable under paragraph 370, act of 1897, as an "article of wearing apparel * * * composed * * * in part of wool," and not under paragraph 450 as a manufacture of which fur is the component material of chief value; following *in re* Certain Merchandise, 64 Fed. Rep., 577. (T. D. 19249—G. A. 4126; April 13, 1898.)

Articles carried by passengers free of duty to gold regions of Alaska and Northwest Territory cover all wearing apparel and other personal effects and necessary outfit, such as tents, blankets, cooking utensils, etc. (T. D. 19021; March 1, 1898.)

Coarse-woven cotton fabric heavily stiffened with glue or other gelatinous substance, cut into suitable lengths and shapes for lining women's collars, or for collars for women's dresses, are dutiable at 50 per cent ad valorem under paragraph 314, act of 1897, and not at 45 per cent ad valorem under paragraph 322 of said act. (T. D. 20731—G. A. 4363; February 18, 1899.)

Shawls, being articles worn upon the person, are unquestionably wearing apparel within the meaning of that term as used in tariff acts. *Maillard v. Lawrence* (16 How., 251) followed.—Wearing apparel composed of cotton and wool is dutiable under paragraph 370, act of 1897, as "wearing apparel * * * composed wholly or in part of wool," and not under paragraph 314, as "articles of wearing apparel of every description, * * * of which cotton * * * is the component material of chief value, * * * not otherwise provided for," even though cotton be the component material of chief value. The fact that the provision for wearing apparel in paragraph 314 is qualified by the expression "not otherwise provided for" relegates such articles to paragraph 370, which is not so qualified. *In re Heineman* (G. A. 4315) overruled; *Zucker v. Magone* (37 Fed. Rep., 776), *Levi v. United States* (87 *id.*, 193), *Stone v. Heineman* (100 *id.*, 940), *in re Goldenberg* (G. A. 2386), *in re Schiffman* (G. A. 2847), *in re Benjamin* (G. A. 4411), and *in re Hampton* (G. A. 4724) applied and followed. (T. D. 22674—G. A. 4826; December 11, 1900.)

Silk net or netting in pieces so cut or fashioned as to be suitable for corsages and skirts of women's costumes, with pieces of lace attached thereto for flouncings or other trimmings, and which are put up in cartons for sale in single patterns, are dutiable at 60 per cent ad valorem under the provision for wearing apparel in paragraph 390, act of 1897. Articles similar to the above composed of embroidered cotton netting and of cotton lace, also articles of like material known as cotton scarves or scarfs, or as mull ties, are dutiable under the provision for wearing apparel in paragraph 339 of said act. Silk-lace flouncings of various widths similar to goods described in G. A. 3738 are likewise dutiable at 60 per cent ad valorem under paragraph 390 of said act. (T. D. 20851—G. A. 4387; March 14, 1899.)

Wearing apparel, composed in part of silk and in part of wool or worsted, is dutiable under paragraph 370, act of 1897, as "wearing apparel * * * composed wholly or in part of wool," and not under paragraph 390 as "wearing apparel made of silk, or of which silk is the component material of chief value, not specially provided for," even though silk be such chief component. The fact that the "not specially provided for" phrase qualifies said paragraph

WEARING APPAREL—Continued.

390 relegates the above-named articles to said paragraph 370, which is not so qualified.—*Levi v. United States* (87 Fed. Rep., 193), *in re Goldenberg* (G. A. 2386), and *Zucker v. Magone* (37 Fed. Rep., 776) applied. (T. D. 20993—G. A. 4411; April 7, 1899.)

Women's knitted cotton undershirts are dutiable at the specific rates per dozen under the provision in paragraph 319, act of 1897, for "all underwear," etc., and not at 50 per cent ad valorem under paragraph 314 of said act. (T. D. 21715—G. A. 4586; October 27, 1899.)

WEBBING, COTTON. (See Cotton webbing.)

WEIGHING FEES. (See Fees.)

WEIGHT.

Chocolate coverings. (See Chocolate.)

Dutiable, of velvets. (See Dutiable weight of velvets.)

Goods withdrawn from warehouse after July 24, 1897, weight of, to be ascertained at time of entry. (T. D. 19715; July 14, 1898.)

Imported merchandise, hides—Dutiable weight, assessable only on quantity imported. Additional duty accrues when unit of value is increased. (T. D. 21821; December 7, 1899.)

Imported goods, fee for certificate of property exacted. (T. D. 19946—G. A. 4242; August 18, 1898.)

Importations under section 33, act of 1897. (T. D. 18841; January 19, 1898.)

Lead bullion produced in bond. (T. D. 18855; January 22, 1898.)

Net, of wool on sheepskins. (T. D. 18907; February 1, 1898. T. D. 21764; November 15, 1899.)

Silk goods, ascertainment of weight of. (T. D. 20077—G. A. 4274; September 16, 1898.)

Tea, method of ascertaining. (T. D. 20929; March 29, 1899.)

Tea samples. (T. D. 21302; June 23, 1899.)

WELSH HYMN BOOKS. (See Books.)

WET ASSAY OF ORES.

Wet assay only authorized assay for lead-bearing ores.—Remedy of importer, if dissatisfied with official assay, lies under section 14, act of June 10, 1890. (T. D. 19204; April 6, 1898.)

Wet assay adopted in assay of imported lead ores, as insuring the maximum of accuracy attainable in a limited time with uniformity of practice. (T. D. 19370; May 21, 1898.)

Wet assay must be used for purposes of assessment of duties on the lead contained in imported ores, whatever may be the method of assay used for commercial purposes. (T. D. 20176; October 12, 1898.)

WHARF.

Application to allow unpermitted cargo to remain on. (T. D. 19390; circular 90, May 27, 1898.)

WHEAT AND STRAW, SUN-BLEACHED HEADS OR STEMS OF. (See, also, Natural flowers.)

Stems or heads of wheat or straw, sun bleached, intended for funeral decorations, and not dressed or manufactured in any manner, are not dutiable under the act of 1897, either as ornamental grains, under paragraph 425, or as "natural flowers, * * * preserved or fresh, suitable for decorative purposes," under paragraph 251, but are free of duty under the provision in paragraph 566 for "textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for."—*In re Donat* (G. A. 4132), *United States v. Richard* (99 Fed. Rep., 262), and *Dodge v. United States* (84 *id.*, 499) followed. (T. D. 22265—G. A. 4712; June 1, 1900.)

WHEAT SHEAVES AS NATURAL FLOWERS. (See Natural flowers.)

WHIP REEDS. (See Reeds.)

WHIPS AND HALTERS. (See Saddlery.)

WHISKY. (See, also, Marking of imported goods.)

American whisky, exported from the United States in barrels and bottled abroad, and "upon which no internal-revenue tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback," is, under section 27, act of 1897, subject upon reimportation only to a duty equal to the tax imposed by the internal-revenue laws of the United States, namely, \$1.10 per proof gallon. Section 27 has a different field of operation from paragraph 483 of said act; and only the former applies to reimported articles of domestic origin, once exported, and "upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback," excepting only "articles manufactured in bonded warehouses and exported pursuant to law." The provision in paragraph 483 prohibiting the admission, free of duty, of reimported domestic merchandise which has "been advanced in value or improved in condition" while abroad has no application to such as comes within the scope of section 27. The identity of merchandise of American origin, once exported and reimported under the provisions of section 27, may be proved before the Board of General Appraisers, according to the ordinary rules of evidence; and a compliance with the method of proof prescribed by the Secretary of the Treasury, under the authority of paragraph 483, is not necessary in such cases.—*United States v. Goodsell* (91 Fed. Rep., 519), *in re Goodsell* (G. A. 4408), and *in re Rothchild* (G. A. 4527) followed; *Flagler v. Kidd* (78 Fed. Rep., 841) distinguished. (T. D. 21675—G. A. 4580; October 17, 1899.)

American whisky: Instructions to disregard decision of the Board of United States General Appraisers (G. A. 4580) holding that American whisky exported from the United States in barrels and bottled abroad is free of duty on reimportation without compliance of proofs prescribed under paragraph 483, act of 1897. (T. D. 21705; November 11, 1899.)

A reimportation of exported merchandise is ordinarily to be considered for all customs purposes as a new importation and is dutiable accordingly.—Whisky, the product or manufacture of the United States, which, after being exported from bonded warehouse, is reimported into this country, is dutiable under section 27, act of 1897, on the basis of the quantity or number of gallons contained at the time of reimportation and not at the date of exportation. (T. D. 21504—G. A. 4527; August 15, 1899.)

Domestic whisky exported in casks and bottled abroad treated as foreign whisky on reimportation and not a domestic product returned under paragraph 483, act of 1897, and may be kept in warehouse for three years under section 2970, Revised Statutes. (T. D. 18936; February 8, 1898.)

No authority of law for free withdrawal from customs bonded warehouse of reimported domestic whisky for use of the United States Government.—Withdrawal free of tax from internal-revenue bonded warehouse allowed. (T. D. 19073; March 10, 1898.)

Section 27, act of 1897, does not authorize allowance under section 50, act of 1894, for loss of reimported domestic whisky in customs warehouse. (T. D. 19855; August 10, 1898.)

WHITE-PINE STRIPS.

White-pine strips about 2½ inches square, and from 2½ to 3½ feet long, planed on both sides, dutiable at the rate of \$2.50 per thousand feet, board measure, under paragraph 195, act of 1897. (T. D. 22063; March 8, 1900.)

WILD ANIMALS. (See Animals and birds.)

WILD BOARS. (See Swine.)

WILD CHERRIES. (See Cherries in alcohol.)

WILLOW CUTTINGS.

Willow cuttings dutiable at 20 per cent ad valorem under paragraph 198, act of 1897, as "wood, unmanufactured, not specially provided for." (T. D. 21011; April 17, 1899.)

Willow cuttings, green, from Canada, entitled to free entry under paragraph 700, act of 1897, as woods not otherwise specially provided for imported in the rough. (T. D. 22672; December 15, 1900.)

WILLOW SHEETS OR SQUARES.

Willow sheets or squares, so called, one surface of which is composed of narrow strips of willow, called "chip," and the other surface of bleached cotton cloth, is not dutiable under the provision in paragraph 409, act of 1897, for willow sheets or squares composed wholly of straw, "chip," etc., but at 30 per cent ad valorem under the provision for manufacture of "chip," in paragraph 449 of said act. (T. D. 19388—G. A. 4152; May 19, 1898.)

WINDOW CURTAINS. (See Lace articles.)

WINDOW GLASS. (See Glass.)

WINE, BOVRIL.

Dutiable as a medicinal proprietary preparation, alcoholic, at 50 cents per pound under paragraph 74, act of 1890. (T. D. 18833; January 19, 1898.)

WINES, STILL. (See Still wines in bottles.)

WINES UNDER FRENCH TREATY. (See Reciprocity with France.)

WIRE. (See, also, Metallic packing; Steel wire; Wire rope.)

Polished round wire valued at over 4 cents dutiable at 40 per cent, and not at 45 per cent under the provision for wires not specially provided for. (T. D. 21474—G. A. 4513; August 1, 1899.)

WIRE HEDDLES.

Wire heddles, tinned, dutiable at 40 per cent ad valorem under paragraph 137, act of 1897, and, in addition, $1\frac{1}{4}$ cents per pound and two-tenths of 1 cent per pound for tinning. (T. D. 22168; April 20, 1900.)

Wire heddles, or wire heddles, tinned, dutiable at 40 per cent ad valorem on the value of the completed articles, and in addition thereto $1\frac{1}{4}$ cents per pound on the weight thereof under paragraph 137, act of 1897. The additional duty of two-tenths of 1 cent per pound in said paragraph restricted to iron or steel wire coated with "zinc, tin, or any other metal."—Treasury decision 22168 revoked, and Treasury decision 20778 modified accordingly. (T. D. 22474; September 7, 1900.)

WIRE, NEEDLE. (See Needle wire.)

WIRE RODS.

Steel rods, polished and tempered, No. 4 wire gauge, commercially known as "drill rods," and polished wire or wire rods untempered, Nos. 10 and 11 wire gauge, dutiable under paragraphs 135, 137, and 141, act of 1897. (T. D. 21936; January 22, 1900.)

WIRE ROPE. (See, also, Steel wire.)

Wire rope, galvanized wire contained therein, valued at over 4 cents a pound, dutiable at 40 per cent ad valorem, and two-tenths of a cent per pound under paragraph 137, act of 1897. (T. D. 20518—G. A. 4329; January 6, 1899.)

Wire rope made of galvanized steel round wire, valued at over 4 cents per pound, with a hemp core, held to be dutiable at 40 per cent ad valorem on value of completed rope, plus 1.2 cents per pound on weight of finished article, which

WIRE ROPE—Continued.

necessarily includes weight of hemp core, under paragraph 137, act of 1897.—G. A. 4329 (T. D. 20518) disregarded. (T. D. 20778; March 6, 1899.)

Wire rope made of round steel wire, valued at over 4 cents per pound, with a hemp core, held to be dutiable under paragraph 137, act of 1897, at 40 per cent ad valorem on the value of the completed rope, plus 1 cent per pound on the weight of the finished article and two-tenths of a cent per pound for galvanizing.—Wire rope composed of round steel wire having a hemp core, valued at less than 4 cents per pound, held to be dutiable at the maximum rate of duty imposed upon the wire used in its manufacture.—G. A. 4329 cited and distinguished. (T. D. 22471—G. A. 4761; September 4, 1900.)

Wire rope is dutiable either by specific or ad valorem rate, according to its value, and it is essential that that value be ascertained in order that the rate may be adjusted. Reappraisal is legal in such case, and the penalty for under-valuation properly imposed under section 7 of the administrative act.—*Hoeninghaus v. United States* (172 U. S., 622) cited and followed. (T. D. 22504—G. A. 4770; September 21, 1900.)

WIRING AND CORKING.

Wiring and corking bottles of ginger ale an element of dutiable value. (See Dutiable value.)

WITHDRAWALS. (See, also, Alcohol; Bags, grain; Lead; Lemons.)

Goods imported before but withdrawn from warehouse after a treaty under section 4, act of 1897, becomes operative, will be subject to treaty duties. (T. D. 21866; December 21, 1899.)

WITHERITE. (See Baryta.)**WOMEN'S LAMB GLOVES.** (See Gloves.)**WOOD.** (See, also, Excelsior; Hinoki mats and baskets; Lancewood sticks; Lumber.)

Rough sawed and hewn pieces of wood for use in making clarinets not parts of musical instruments, but cabinet wood not fully manufactured, and dutiable at 15 per cent ad valorem under paragraph 198, act of 1897. (T. D. 19910—G. A. 4240; August 16, 1898.)

WOOD ALCOHOL.

Methyl or wood alcohol dutiable as an unenumerated manufactured article at 20 per cent ad valorem under section 6, act of 1897. (T. D. 22311; June 23, 1900.)

WOOD FLOUR.

Wood flour, a substance manufactured from dry wood, ground between mill-stones, principally used as an absorbent in the manufacture of dynamite and other high explosives, held to be a manufacture of wood dutiable at 25 per cent ad valorem under paragraph 181, act of 1894. (T. D. 19076; March 11, 1898. T. D. 19099—G. A. 4098; March 11, 1898.)

WOOD OIL. (See Oil.)**WOOD PULP.** (See Parchment paper.)**WOOD SHAVING PAPER.**

So-called "wood shaving paper" not dutiable as veneers under paragraph 198, act of 1897. (T. D. 22095—G. A. 4678; March 19, 1900.)

WOOL. (See, also, Cotton waste; Silk and wool fabrics; Wearing apparel.)

Classification of wool of "merino blood, immediate or remote," under act of 1897. (T. D. 20968; April 7, 1899.)

Pianoforte hammers, classed as. (See Pianoforte hammers.)

Crossbred wools from Argentine Republic, when skirted and unwashed, come within exception named in paragraph 356, act of 1897, and are not subject to a double duty.—Treasury decision 19079 modified. (T. D. 19296; April 30, 1898.)

Wool.—Continued.

Dutch carpets dutiable at 40 per cent ad valorem as carpets or carpeting of wool under paragraph 378, act of 1883. (T. D. 18817; January 17, 1898.)

Dutiable classification of Argentine and Australian skirted crossbred wool under act of 1897 dependent on fact whether the same is skirted, or sorted or handled in any different manner than in 1890 and prior thereto. (T. D. 19079; March 12, 1898.)

Steaming blankets composed of wool 54 inches long and 87 yards in length used in the manufacture of textile fabrics which are dyed or printed and steamed in the blankets, held not to be blankets of wool but manufactures of wool under the act of 1894. (T. D. 18890; January 31, 1898.)

Weight of wool on sheepskins, how ascertained. (T. D. 18907; February 1, 1898.)

Wool from the island of Curaçao, remotely of merino blood, is dutiable at 11 cents per pound as wool of the first class, under the provisions of paragraphs 348, 349, 355, and 357, act of 1897, and is not dutiable at 4 cents per pound under paragraph 351 and 358 of said act. (T. D. 21345—G. A. 4472; June 29, 1899.)

Wool samples. (T. D. 22681; circular 165, December 20, 1900.)

Wool sent from an interior port in Russia, and sold at an exterior port for shipment to the United States, liable to inland freight as a dutiable charge. (T. D. 19366; May 20, 1898.)

WOOL-AND-COTTON ARTICLES. (See Cotton.)

WOOL AND FUR. (See Hats of wool and fur.)

WOOL CAPS, KNIT.

Caps made of wool, knitted, dutiable as "wool knit wearing apparel" under paragraph 285, act of 1894, and not under paragraph 284 because crocheted, there being no commercial distinction between goods knit and goods crocheted. (T. D. 20620; January 25, 1899.)

WOOL, DISINFECTION OF.

Direct shipments of wool from India to the United States prohibited unless thoroughly disinfected. (T. D. 21249; June 12, 1899.)

WOOL GREASE. (See, also, Residuum, wool grease.)

Purified wool grease, the pharmaceutical preparation known as "adeps lanæ anhydrous," which, by the addition of water, becomes "adeps lanæ hydrous," a preparation similar to lanoline, is not the wool grease of commerce, and is not dutiable as such under paragraph 279, act of 1897.—*Movius v. United States*, 66 Fed. Rep., 734, followed. (T. D. 21943—G. A. 4642; January 22, 1900.)

WOOL, MANUFACTURES OF, UNDER PARAGRAPH 297, ACT OF 1894.

Construing paragraph 297, act of 1894, directing that the reduction of rates therein provided for "manufactures of wool," should not take effect until January 1, 1895, *Held* that said provision had no application to manufactures of the hair of the goat, or of the alpaca, camel, or other animal than the sheep.—*Oppenheimer v. United States* (90 Fed. Rep., 796), reversing Board's decision *in re Oppenheimer* (G. A. 2834), followed. (T. D. 20849—G. A. 4385; March 9, 1899.)

WOOL ON SHEEPSKINS. (See, also, Mocha sheepskins.)

In cases where importers claim a considerable variation in weight of wool on sheepskins in customs custody from that indicated in tables of estimated percentages of weights (T. D. 18907), net weight may be ascertained by actual tests. (T. D. 21764; November 15, 1899.)

WOOL, SKIRTED. (See Skirted wool.)

WOOL TRAVELING RUGS.

Wool traveling rugs dutiable at 44 cents per pound and 50 per cent ad valorem under the act of 1890.—Appeal from unpublished decision of Board of General Appraisers. (T. D. 20692; February 11, 1899.)

WOOLEN FLANNEL PIANO COVERS, EMBROIDERED WITH SILK.

Woolen flannel piano covers, embroidered with silk, dutiable at the rate of 50 cents per pound and 60 per cent ad valorem under paragraph 371, act of 1897, the provision in said paragraph for articles embroidered by hand or machinery being more specific than the provision in paragraph 366 for manufactures of wool. (T. D. 20863; March 17, 1899.)

WOOLEN RAGS.

Clippings of woolen cloth, the waste resulting from the process of cutting the cloth to make garments, are dutiable as woolen rags and not as wool waste, under act of 1897. (T. D. 21595—G. A. 4555; September 12, 1899.)

WORCESTER, MASS.

Port of delivery. (T. D. 22294; circular 91, June 18, 1900.)

WORKS OF ART. (See Art, works of.)

WORM GUT AND CATGUT STRINGS.

Strings of worm gut and catgut held to be not gut unmanufactured; following G. A. 4203, 4338, etc.—Review of tariff legislation since 1846 on subject of gut strings. (T. D. 21566—G. A. 4539; August 31, 1899.)

Worm gut strings for fishing tackle not free under paragraph 517, act of 1897. (T. D. 20612—G. A. 4338; January 23, 1899.)

WORSTED BRAIDS. (See Braids.)

WORSTED DRESS GOODS.

Worsted dress goods held by the United States Supreme Court, in *United States v. Klumpp et al.*, to be manufactures of wool, and dutiable under the act of 1890, and not under the act of 1894, by virtue of paragraph 297 of the latter act, which provided that "the reduction of the rates of duty herein provided for manufactures of wool shall take effect January 1, 1895." (T. D. 19057; March 9, 1898.)

WRAPPER TOBACCO. (See Tobacco.)

WRECKED GOODS. (See, also, Foreign goods reimported.)

Entry, by appraisement, of wrecked goods of *Paris* under section 2928, Revised Statutes. (T. D. 21434; July 27, 1899.)

WRECKED VESSEL. (See Sea stores; Ship's stores.)

Y.

YARN. (See, also, Cotton yarns; Silk chenille yarn; Silk cords and yarns.)

In assessing duty on cotton yarns under paragraph 250, act of 1894, consideration is to be given to the designated trade number and not to the number in order of fineness and actual production. (T. D. 21624—G. A. 4559; September 21, 1899.)

Mantle web composed of cotton, knitted, subject to duty at 45 per cent ad valorem under paragraph 322, act of 1897.—Mantle yarn, in skeins, composed of six-fold cotton yarn No. 90, dutiable at one-half of 1 cent for each 100 yards or fractional part thereof, under paragraph 303 of said act. (T. D. 22489; September 13, 1900.)

YEN, JAPANESE SILVER. (See Currency of invoice.)